TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

No. ~~307~~ 134/16

THE UNITED STATES, PLAINTIFFS IN ERROR,

vs.

MRS. BESSIE ELGEE GAUSSEN, WIFE OF EDMOND J. GAUSSEN, EXECUTRIX OF THE LAST WILL AND TESTAMENT OF HER FATHER, JOHN KINGSBURY ELGEE, DECEASED.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE DISTRICT OF LOUISIANA.

FILED OCTOBER 30, 1871.

SUPREME COURT OF THE UNITED STATES.

No. 367.

THE UNITED STATES, PLAINTIFFS IN ERROR,

vs.

MRS. BESSIE ELGEE GAUSSEN, WIFE OF EDMOND J. GAUSSEN, EXECUTRIX OF THE LAST WILL AND TESTAMENT OF HER FATHER, JOHN KINGSBURY ELGEE, DECEASED.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE DISTRICT OF LOUISIANA.

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1 United States circuit court, fifth circuit, and district of Louisiana.

THE UNITED STATES
vs.
MRS. B. E. GAUSSEN, EXECUTRIX OF WILL OF Jno. K. Elgee. } No. 5922.

Petition.—Filed June 26th, 1869.

To the hon. the judges of the circuit court of the United States for the fifth circuit and district of Louisiana:

The petition of the United States with respect shows that Mrs. Bessie Elgee, of Louisiana, widow of the late Scott, and now wife of Edmond J. Gaussen, is executrix under the will of her father John Kingsbury Elgee, deceased, late of the city of New Orleans, duly recognized and appointed under the decree of the second district court of New Orleans, La.; and that she is represented in her said capacity of executrix by her duly-appointed agent and attorney-in-fact, Samuel Delgado, of New Orleans, La., as per acts passed before Theo. Starke, notary public of said city, viz, power of attorney by her to Carl Kohn, on the 11th January, 1866; ratification of the same by her and
2 her husband, E. J. Gaussen, 29th May, 1867; substitution of Samuel Delgado by Carl Kohn on 9th May, 1867; and that the said Mrs. Bessie Elgee Gaussen, in her said representative capacity of executrix of the last will and testament of the said Jno. K. Elgee as aforesaid, is justly indebted to petitioners in the sum of forty-one thousand three hundred and seventy-six dollars and sixty-four cents, and interest as hereinafter claimed, for this:

That heretofore, to wit, on or about the 6th day of July, 1844, Thomas Barrett, of New Orleans, La., now deceased, was duly appointed by the President of the United States to the office of collector of the customs for the district of New Orleans, in the State of Louisiana, and on the said 6th July, 1844, the said Barrett did make, sign, and deliver to petitioners a bond as required by law, in favor of petitioners, in the penal sum of one hundred and twenty thousand dollars, conditioned for the faithful performance by him of all the duties of the said office, as will more fully appear by the duly certified copy of said bond hereto annexed as part of this petition. And the said Jno. K. Elgee and Francois Delery, Silvian Peyroux, Lucien Herrmann, and Bernard
3 Cantrelly, did sign the said bond, and did therein end thereby bind themselves, their heirs, executors, administrators, &c., jointly and severally, to the amount of the penalty of the said bond, as sureties for the faithful performance by the said Barrett of all the duties of his said office.

Petitioners aver that the said Thomas Barrett altogether failed and neglected faithfully to perform all the duties of the said office according to law, and particularly in this, that he failed and neglected faithfully to account for and pay over to petitioners the money by him received for petitioners in his official capacity aforesaid. Petitioners aver that, on the 12th October, 1845, the accounts of said Barrett, as collector as aforesaid, were adjusted by the proper officers of the Treasury of the United States, and a balance of forty-one thousand three hundred and seventy-six $\frac{64}{100}$ dollars ($41,376.64) was found to be due and owing by said Barrett to petitioners; all which will more fully appear by the certified statement of said accounts annexed as part hereof. The said balance is still unpaid, although it has been duly and amicably demanded.

4 The premises considered, petitioners pray that the said Mrs.

Bessie Elgee Gaussen, executrix of the will of John K. Elgee, through her attorney in fact, Samuel Delgado, may be cited to answer this petition, and, after due proceedings had, that petitioners may have and recover judgment against the said Mrs. Bessie Elgee Gaussen, executrix of the will of John K. Elgee, deceased, for the said sum of forty-one thousand three hundred and seventy-six dollars and sixty-four cents, with interest thereon at the rate of six per cent. per annum from 12th of October, A. D. 1845, till paid, and costs of suit.

And they pray for general relief.

(Signed) P. H. MORGAN, *U. S. Att'y.*

Copy of official bond as collector (Barrett.)—Filed June 26th, '69.

UNITED STATES OF AMERICA:

TREASURY DEPARTMENT, *October 9th*, 1866.

Pursuant to the act of Congress of 22d February, 1849, I hereby certify that the annexed is a true copy of the bond of Thomas Barrett, collector of the customs for the district of New Orleans, in the State of Louisiana, on file in this Department.

5 In witness whereof I have hereunto set my hand and caused the seal of the Treasury Department to be affixed, on the day and year first above written.

[SEAL.] (Signed) HUGH McCULLOCH,
Secretary of the Treasury.

Bond.

Know all men by these presents that we, Thomas Barrett, as principal, and Francois Delery, Jno. K. Elgee, Silvain Peyroux, Lucien Hermann, and Michel Bernard Cautrelly, as sureties, are held and firmly bound unto the United States of America in the full and just sum of one hundred and twenty thousand dollars, money of the United States; to which payment, well and truly to be made, we bind ourselves, jointly and severally, our joint and several heirs, executors, and administrators, firmly by these presents, sealed with our seals, and dated this sixth day of July, in the year one thousand eight hundred and forty-four.

The condition of the foregoing obligation is such, that whereas the President of the United States hath, pursuant to law, appointed the said Thomas Barrett to the office of collector of the customs for

6 the district of New Orleans, in the State of Louisiana: Now, therefore, if the said Thomas Barrett has truly and faithfully executed and discharged, and shall continue truly and faithfully to execute and discharge, all the duties of the said office, according to law, then the above obligation to be void and of none effect; otherwise it shall abide and remain in full force and virtue.

Sealed and delivered in presence of—

ISAAC STEWART. D'AUNIVILE GRIFFON.	(Signed)	THO. BARRETT.	[SEAL.]
ISAAC STEWART. D'AUNVILLE GRIFFON.	"	FRANCOIS DELERY.	[SEAL.]
ISAAC STEWART. D'AUNVILLE GRIFFON.	"	JOHN K. ELGEE.	[SEAL.]
ISAAC STEWART. D'AUNVILLE GRIFFON.	"	SILVAIN PEYROUX.	[SEAL.]
ISAAC STEWART. D'AUNVILLE GRIFFON.	"	LUCIEN HERMANN.	[SEAL.]
ISAAC STEWART. D'AUNVILLE GRIFFON.	MICHEL BERNARD CAUTRELLY.		[SEAL.]

Approve the above-named sureties of Thomas Barrett, as ample and sufficient.

New Orleans, July 6th, 1844.

(Signed) BALIE PEYTON.
U. S. Att'y E. D. of La.

7 The following instructions must be particularly observed and complied with, viz:

1st. The Christian names must be written in the body of the bond in full, and so signed to the bond.

2d. A seal of wax or wafer to be attached to each signature.

3d. Each signature must be made in the presence of two persons, who must sign their names a' witnesses.

4th. Each surety must make and sign an affidavit of the amount he is worth after paying his just debts.

5th. A district judge or attorney of the United States, or the clerk of a court of record, under the seal and designation of the court, county, and State, must certify that the sureties are sufficient to pay the penalty of the bond.

6th. The affidavits of the sureties must be taken and signed before an officer authorized to administer oaths generally. The officer must certify that he administered the oaths. If the magistrate is not a judge of the United States court, his authority to administer oaths must be certified by the clerk of a court of record, having official knowledge of that fact.

7th. A collector must be sworn in the collection district in
8 which he is appointed. The oath of office must be administered to a collector by a magistrate authorized to administer oaths generally. The authority to be certified as directed under the 6th item.

8th. The oath to a naval officer, surveyor, inspector, and to any other officer of the customs, (except collector,) must be administered by the collector in his district. (See act of March 2nd, 1799, section 20.)

9th. Bond to be dated.

10th. Bond and jurats must be stamped.

(20 section, act March 2, 1799.)

I, Thomas Barrett, having been appointed to the office of collector of the customs for the district of New Orleans, in the State of Louisiana, do solemnly, sincerely, and truly swear that I will diligently and faithfully execute the duties of the said office of collector of the customs, and will use the best of my endeavors to prevent and detect frauds in relation to the duties imposed by the laws of the United States. I further swear that I will support the Constitution of the United States.

(Signed) THO. BARRETT, *Collector.*

Sworn to and subscribed this 6th day of July, 1844, before me. Witness my hand and seal.

(Signed) THO. H. McCABB, [SEAL.]
United States District Judge for Louisiana.

9 No. 5922. In the United States circuit court, fifth circuit & district of La.

Certified statement of accounts of the late Tho's Barrett, collector of customs, New Orleans, Louisiana.—Filed with petition June 26th, 1869.

TREASURY DEPARTMENT,
REGISTER'S OFFICE, 30*th October*, 1866.

Pursuant to the act of March 3, 1797, entitled "An act to provide

more effectually for the settlement of accounts between the United States and receivers of public moneys," I, S. B. Colby, Register of the Treasury Department, do hereby certify that the annexed copies of the reports of the First Auditor of the Treasury, No. 5688, 5700, 5856, 5870, 9391, 6423, 9241, and 15817, as admitted and certified by the Comptroller and Commissioner of Customs upon the accounts of Thomas Barrett, late collector of the customs for the district of New Orleans, Louisiana, under his bond dated 6th July, 1844, and of the statements *and statements* of differences thereon are a transcript from the books and proceedings of the Treasury, and that the copies of the accounts current of said collector, and the other papers attached thereto are true copies of the originals on file in this office.

(Signed) S. B. COLBY,
Register.

Be it remembered that S. B. Colby, esq., who certified the annexed transcript, is now, and was at the time of doing so, Register of the Treasury of the United States, and that full faith and credit are due to his official attestations.

In testimony whereof I, Hugh McCulloch, Secretary of the Treasury of the United States, have hereunto subscribed my name and caused to be affixed the seal of this Department, at the city of Washington this thirtieth day of October, in the year of our Lord, 1866.

[SEAL.] (Signed) H. McCULLOCH,
Secretary of the Treasury.

10 No. 5688.] TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE, *June 20th*, 1845.

I have examined and adjusted the accounts of Thomas Barrett, collector of the customs for the district of New Orleans, State of Louisiana, under his bond dated July 6th, 1844, commencing on the twenty-fifth day of July, and ending on the 30th day of September, 1844, and find that he is chargeable with the following sums, viz:

To duties on merchandise to September 30th, 1844	168,645 76	
" duties on railroad iron imported in 1836, but the duties not credited by the collector at that time	2,502 24	
		$171,148 00
" duties on tonnage, to September 30th, 1844		171 75
" light money collected, " " "		174 37
" marine hospital money collected, to September 30th, 1844	549 55	
Deduct commissions thereon, a one per cent	5 50	
		544 05
" interest received on goods in store, to September 30th, 1844	85 30	
" interest received on bonds for duties on railroad iron	662 44	
		747 74
" amount received for fines, penalties, forfeitures, on account of Thomas Gibbs Morgan, late collector, collected and retained by him and placed to the credit of the United States, in account now stated, and for which said Morgan will receive credit		16 21
	Dollars	172,802 12

I also find that he is entitled to the following credit, viz:

By payments to inspectors, &c., to September 30th, 1844	$18,844 81
" contingent expenses paid " " " "	783 46
" disbursements for the revenue cutter Woodbury, to September 30th, 1844	3,956 97
" ditto " the revenue cutter Vigilant " " " "	48 00
" ditto " the revenue boats " " " "	840 00
" ditto in relation to appraisements " " " "	1,177 62
" balance of public store account " " " "	716 25
" debentures paid on merchandise exported " " " "	15,994 45
" fines, etc., costs of suits " " " "	542 19
" duties on merchandise refunded to correct errors " " " "	672 15
" duties on tonnage refunded to correct errors	101 33
" amounts paid for extra clerk hire in the office of the naval officer	368 00
" amount paid George Royster, collector of Teché, per order of the Comptroller of the Treasury, dated July 23rd, 1844, and with which said Royster has been debited, per report No. 5387	200 00

11	By amount paid Willis H. Arnold, collector of Pearl River, per order of the Comptroller of the Treasury, dated 7th August, 1844, and with which said Arnold has been debited per report No. 5324		$75 24
	By three months' salary, to the naval officer, to September 30th, 1844	62 50	
	" " " " " the surveyor of New Orleans, to September 30th, 1844	62 50	
	" " " " " the surveyor of Bayou St. John " " " "	62 50	
	" " " " " the surveyor of Port Ponchartrain " " " "	62 50	
	" " " " " the surveyor of Madisonville " " " "	62 50	
	three months and 17 days' salary to the surveyor of La Fayette, from 14th June to 30th September, 1844, a $250 per annum	74 17	
			386 67
	" amount of warrant No. 3152, in favor of the Treasurer, dated September 30th, 1844		83, 164 68
	" commissions on dollars 127, 816 22, at one per cent		1, 278 16
	And that the balance due to the United States, on the 1st day of Oct., 1844, amt'd to		43, 652 16
		Dollars	172, 802 12

As appears from the statement and accounts herewith transmitted for the decision of the Comptroller of the Treasury thereon.

(Signed) W'M COLLINS, *First Auditor.*

To JAMES W. MCCOLLOH, Esq.,
First Comptroller of the Treasury.

Auditor's balance is		43, 652 16
Add this sum, amount of difference to the debit of the collector, as per corrected statement		10 40
Balance due to the United States	Dollars	43, 662 56

COMPTROLER'S OFFICE.

Admitted and certified to the above as corrected 7th day of August, 1845.

(Signed) J. W. McCOLLOH,
Comptroller.

R. H. GILLETT, Esq.,
Register of the Treasury.

12 ***Thomas Barrett, under his bond, dated July 6th, 1844, in account with the United States***

DR.

To duties on merchandise, to September 30th, 1844	$168, 645 76		
" duties on railroad iron imported in 1836, but the duties not credited by the collector at that time	2, 502 24		
		$171, 148 00	
" duties on tonnage, to September 30th, 1844		171 75	
" light money collected " " "		174 37	
" marine hospital money collected	549 55		
Deduct commission thereon, a one per cent	5 50		
		544 05	
" interest received on goods in store, to September 30th, 1844	85 30		
" interest received on bonds for duties on railroad iron	662 44		
		747 74	
" amount received for fines, penalties, and forfeitures on account of Thomas Gibbes Morgan, late collector, collected and retained by him and placed to the credit of the United States, in account now stated, and for which said Morgan will receive credit		16 21	
	Dollars	172, 802 21	

13 CR.

By payments to inspectors, &c., to September 30th, 1844		$18, 844 81
" contingent expenses paid " " " "		783 46
" disbursements for the revenue cutter Woodbury " " " "		3, 956 97
" ditto " the revenue cutter Vigilant " " " "		48 00
" ditto " the revenue boats " " " "		840 00
" ditto in relation to appraisements " " " "		1, 177 62
" balance of public store account " " " "		716 25
" debentures paid on merchandise exported " " " "		15, 994 43
" fines, etc., costs of suits " " " "		542 19
" duties on merchandise refunded to correct errors " " " "		672 15
" duties on tonnage refunded to correct errors " " " "		101 33
" amount paid for extra clerk hire in office of the naval officer		368 00
" amount paid George Royster, collector of Teche, per order of the Comptroller of the Treasury, dated July 25th, 1854, and with which said Royster has been debited, per report No. 5387		200 00
" amount paid Willis H. Arnold, collector of Pearl River, per order of the Comptroller of the Treasury, dated 7th August, 1844, and with which said Arnold has been debited, per report No. 5324		75 24
" three months' salary to the naval officer, to September 30th, 1844	$62 50	
" " " " " the surveyor of New Orleans " " "	62 50	
" " " " " the surveyor of Bayou St. John " " "	62 50	
" " " " " the surveyor of Port Ponchartrain " " "	62 50	
" " " " " the surveyor of Madisonville " " "	62 50	

" three months and 17 days' salary of La Fayette, from 14th June to 30th September, 1844, @ $250 per annum	†63 87 *64 17		
			†376 37 *386 67
" amount of warrant No. 3152, in favor of the Treasurer, dated September 30th, 1844			83, 164 68
" commission on dollars †127,805 82 [*127,816 22,] @ one per cent			†1, 278 06 *1, 278 16
" balance due the United States			†43, 662 56 *43, 652 16
		Dollars	172, 802 12

TREASURY DEPARTMENT,
1ST AUDITOR'S OFFICE, *June 19th*, 1845.

Examined and stated by—
(Signed) J. COLEGATE.

COMPTROLLER'S OFFICE, *July 21st*, 1845.

(Signed) J. BARTRAM WORTH.
W. A. W.

14	The balance due to the United States per his account, ending September 30th, 1844			39, 507 50
	Add amount overcharged for payments to inspectors, &c., viz:			
	Overpaid N. C. Snethen for making other articles than spirits, cordials, wines, &c., [†will be all'd on next q'r ac.,] (red)	$653 70		
	Overpaid S. Boyer, weigher, his fees for weigher, am't'g to $440 61, charged $951 62	511 01		
			$1, 164 71	
	Add amount erroneously charged to contingent expenses:			
	Am't paid J. Royalls, bell-keeper of new marine hospital	$75 00		
	" " New Orleans Republican, advertising proposals for ditto	12 50		
	" " J. H. Dakins, architect, bill of drawings for ditto	75 00		
	" " Graham & Williams' bill, printing specifications of builder's work	40 00		
	" " N. Orleans Republican, advertising postpon'ment of proposals	11 00		
			21 50	
	These bills are chargeable in account for building new marine hospital, [†which is now being stated in the Auditor's Office,] (red.)			
	Add amount paid, two bills, N. Orleans Republican, advertising unclaimed goods; must be paid out of proceeds of sales	No. 7, 700 " 11, 580		
			$1, 280 00	
	" amount paid D. W. Noble's bill, subscription to Daily N. O. Herald	$5 00		
	" " " J. Beardues' bill, subscription to N. O. Cornell, Bulletin	12 00		
			17 00	
	[†Payable out of official emol'ts,] (red.)			
	Add: Amount paid Whiting and Shimmerhorn's bill, carriage hire, chargeable to light-house account		7 50	
	" Amount charged for payment to G. W. Lewis, as inspector a' Na'chitoches; a bill receipted by Lewis himself, accompanied with the usual affidavid, is required		822 00	
	" Amount paid R. Coudon's bill, keeping a horse for the captain of night-watch, disallowed		15 00	
	" Amount of Balie Payton's (district attorney) bill of fees, No. 5. and his bill of fees, No. 17; judge's certificate of probable cause wanted	$459 255		
			714 00	
	" Amount overpaid D. Clark, surveyor of La Fayette, from 29 [*appointed 14] June, 1844, date of oath, to 30th September, 1844, is 3 months & [*17] 2 days, @ $250 per an		†170 13 *159 83	
	" Amount overcharged for disbursements for revenue cutter Woodbury, viz:			
	Am't paid Jos. Dyer's bill for meat & vegetables, &c., disallowed	$26 26		
	Am't paid Hitchcocks & Bros.' bill for beef, bread, groceries, &c., disall'd.	104 71		
	Am's paid P. Gernon, bill for arresting deserters, disallowed	50 00		
	Am't paid J. D. Usher, 3rd lieutenant, for month of September, and also ent'd in pay-roll for September, & charged in ac. for 4th q'r, 1844	65 63		
	Am't charged per order of Capt. Foster in favor of Noel Barrett; not receipted	20 00		
			266 62	
	Amount carried forward		$4, 670 46	$39, 507 58
15	Amount brought forward		4, 670 46	39, 507 58
	Add: Amount charged for payment to deputy collector of Natchitoches; payable [*out of official emoluments.] Revenue, as per order of Secretary, 10th Sept., 1844, & will be allowed in next ac		$630 00	
	Add: A mount overcharged to public store account, viz:			

* Erased. † Interlined in red.

" Amount overpaid W. H. Wilder, store-keeper, from 25th July to 30th September, 1844. (Authority wanted for increase of pay)..	$74 23		
Am't of extra pay to J. E. Quare, late store-keeper, disallowed..	113 66		
Ditto ditto E. Wiltz, deputy store-keeper, disallowed.....	93 00		
" Overpaid E. Wiltz, deputy store-keeper, for 3d q'r, 1844.....	92 00		
" Subscription to Louisiana Courier, disallowed	12 00		
		384 89	
" Amount charged for Treasurymote and interest; will be brought to his credit in the next statement of his account.....		565 71	
" Commissions overcharged in this account now stated.....		†31 28	
		*31 19	
			†6, 282 34
			*6, 271 94
			*45, 779 32
			†45, 789 92
Deduct amount credited for monies received on acc't of G. Dorsey, late collector, (must be settled between them)		51 08	
" amount erroneously credited in account now stated for deposits to secure duties.		2, 076 28	
			2, 127 36
		Dollars	†43, 662 56
			*43, 652 16

16 No. 5700.]

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE, *3d July*, 1845.

I have examined and adjusted the accounts of Thomas Barrett, collector of the customs for the district of New Orleans, in the State of Louisiana, under his bond dated July 6th, 1844, commencing on the first day of October, and ending on the thirty-first day of December, 1844, and find that he is chargeable with the following sums, viz:

To balance of his account, ending September 30th, 1844, for report No. 5688		$43, 652 16
" duties on merchandise, to December 31st, 1844.....		590, 724 00
" duties on tonnage " " " "		2, 757 27
" light-money collected " " " "		1, 990 81
" marine hospital money collected	$2, 429 60	
" deduct commissions thereon at one per cent.....	24 30	
		2, 405 39
To interest received, to December 31st, 1844		102 30
" fines, penalties, & forfeitures " " " "		3 99
	Dollars	641, 635 85

I also find that he is entitled to the following credits, viz:

By payments to inspectors, &c. to December 31st, 1844		26, 510 92
" contingent expenses paid " " " "		1, 187 95
" disbursements for the revenue cutter Woodbury" " " "		4, 230 62
" ditto " " revenue cutter Vigilant " " " "		503 20
" ditto " " revenue boats " " " "		1, 393 34
" ditto in relation to appraisements " " " "		1, 470 58
" amount of public store account " " " "		635 00
" amount deb n ures paid on merchandise exported " " "		31, 446 33
" duties on merchandise refunded to correct errors" " " "		7, 662 78
" am't paid extra clerk hire in office of naval officer" " " "		368 00
" am't paid Jesse H. Willis, late collector at St. Marks, per order of the Comptroller of the Treasury, dated Oct. 7, 1844, and which said Willis has been debited for, report No. 5225..		9 41
" amount paid Willis H. Arnold, collector of Pearl River, per order of the Comptroller of the Treasury, dated 24th October, and with which said Arnold has been debited per report No. 5490		240 00
" three months' salary to the naval officer, to the 31st December, 1844.....	$62 50	
" three months' " " surveyor of New Orleans, to 31st December, 1844....	62 50	
By three months' salary to surveyor of Bayou St. John, to 31st December, 1844	62 50	
17 By three months' salary to the surveyor of Port Ponchartrain, to 31st December, '44	$62 50	
By three months' salary to the surveyor of Madisonville, to 31st December, 1844....	62 50	
		312 50
" am't of warrant No. 10, in favor of the Treasurer, dated Nov. 22, 1844	565 71	
" " " " 3288, " " " " Dec. 31, 1844	369, 000 00	
		369, 565 71
" commissions on dollars 439,866 85, at one per cent.....		4, 398 67
And that the balance due to the United States on the first day of January, 1845, amounted to....		191, 700 83
	Dollars	641, 635 85

As appears from the statement and accounts herewith submitted for the decision of the Comptroller of the Treasury thereon.

(Signed) JNO. UNDERWOOD,
Acting First Auditor.

To JAMES W. MCCULLOH, Esq.,
First Comptroller of the Treasury.

*Erased. †Interlined in red.

Auditor's balance brought down	$191, 700 83
Deduct this sum, being the amount of differences to the credit of the collector, as per corrected statement herewith	2, 055 69
Dollars	189. 645 69

TREASURY DEPARTMENT,
COMPTROLLER'S OFFICE.

Admitted and certified to the above as corrected 8th day of August, 1845.

(Signed) J. W. McCOLLOH,
Comptroller.

To R. H. GILLETT, Esq.,
Register of the Treasury.

M. A. W.

18 *Thomas Barrett, under his bond, dated July 6th,* 1844, *in account with the United States.*

DR.

To balance of his account, ending September 30th, 1844, per report No. 5688		†$43, 662 56
		*43, 652 16
" duties on merchandise	to December 31, 1844	590, 724 00
" ditto " tonnage	" " " "	2, 757 27
" light-money collected	" " " "	1, 990 81
" marine hospital money collected	" " " " $2, 429 69	
Deduct commissions thereon at one per cent	24 30	
		2, 405 39
" interest received	to December 31st, 1844	102 30
" fines, penalties, and forfeitures	" " " "	3 92
Dollars		†641, 646 25
		*641, 635 85

19 CR.

By payments to inspectors, &c.,	to December 31st, 1844	†$27, 470 81
		*26, 510 92
" contingent expenses paid	" " " "	1, 187 96
" disbursements for the revenue cutter Woodbury	" " " "	4, 230 62
" " " " revenue cutter Vigilant	" " " "	503 20
" " " " revenue boats	" " " "	1, 393 34
" " " in relation to appraisements	" " " "	1, 470 58
" amount of public store account	" " " "	635 00
" debentures paid on merchandise reported	" " " "	31, 446 33
" duties on merchandise refunded to correct errors to 31st December, 1844		7, 662 78
" amount paid for extra clerk hire in office of the naval officer		368 00
" amount paid Jesse H. Willis, late collector of St. Marks, per order of the Comptroller of the Treasury, dated Oct. 7, 1844, and with which said Willis has been debited per report No 5225		9 41
" amount paid Willis H. Arnold, collector of Pearl River, per order of the Comptroller of the Treasury, dated 24th October, 1844, with which said Arnold has been debited per report No. 5490		240 00
" three months' salary to the naval officer, to 31st December, 1844	$62 50	
" " " " " surveyor at New Orleans to 31st December, 1844	62 50	
" " " " " surveyor of Bayou St. John to 31st December, 1844	62 50	
" " " " " surveyor of Port Pon'chartrain " " "	62 50	
" " " " " surveyor of Madisonville " " "	62 50	
		312 50
" payments to deputy collectors at Natchatoches from 1st June to 31st Dec., 1844		1, 085 00
" am't of warrant No. (10) in favor of the Treasurer, dated November 22, 1844	$565 71	
" " " " 3288 " " " December 31, "	369, 000 00	
		369, 565 71
" commissions on dollars [*439, 866 85,] †441, 932 37, at one per cent		†4, 419 32
		*4, 398 67
Balance due the United States		189, 645 69
Dollars		†641, 646 25
		*641, 635 85

20 The balance due to the United States per his account, ending Dec. 31st, 1844		170, 398 58
Add amount overcharged for payments to inspectors last acc't, viz:		
Overpaid N. C. Snethen for ma'king, &c	*653 70	
[†Allowed under the authority of the Comptroller's circular, 8th Nov., 1841.]		
Overpaid S. Boyd, weigher, his fees for weighing, $440 61, ch'g'd $951 62	511 01	
Add amount [†erroneously] [*over]charged to contingent expenses, viz:		
Sundry bills chargeable in account for building new marine hospital, particularized in last statement	213 50	
" amount paid N. O. Republican, advertising unclaimed goods. Must be paid out of proceeds of sales, viz: No. 7, $700 00; No. 11, $580 00	1, 280 00	

* Erased. † Interlined in red.

" am't paid D. W. Noble's, subscription to Daily N. O. Herald, disallowed.	$5 00		
" " " J. Beardslee's bill, subscription to N. O. Com't Bulletin, dis'd.	12 00		
		17 00	
" am't p'd Whiting & Shimmerhorn, bill for carriage hire—chargeable to l't house ac		*7 50	
" am't charged for payment to G. W. Lewis, as inspector at Natchitoches—a bill receipted by Lewis himself, accompanied with the usual affidavit is required		822 00	
" am't paid R. Coudon's bill, keeping a horse for the captain of the night-watch, disallowed		15 00	
" am't of Bailie Payton's (dist. attorney's) bill for fees, No. 5, 459 00; and his bill of fees No. 17, (judge's certificate of probable cause wanted,) 255 00		714 00	
" amount overpaid D. Clark, surveyor at La Fayette, [†from 29] [*appointed 14] June, 1844, [†date of oath,] to 30 Sept., 1844, is 3 months [†2] [*17] days, at $250 per annum		†170 13	
		*159 83	
" amount overcharged for disbursements for revenue cutter Woodbury, last statem't.]			
‡ am't paid Jos. Dyer's bill for meat, vegetables, disallowed	$26 28		
‡ am't paid Hitchcock & Bro's., bill for beef, &c., disallowed	104 71		
§ am't paid P. Gernon's bill for arresting deserters, disallowed	50 00		
		180 99	
" am't charged for payment to deputy collector at Natchitoches, last statement, payable out of official emoluments		*630 00	
[†Allowed under authority given by the Sec'y of the Tre'y, dated 10th Sept., 1841.]			
" amount overcharged to public store account per last statement, viz:			
am't paid W. H. Wilder, store-keeper, from 25th July to 30th Sept., 1844, authority wanted for increase of pay	$74 23		
" am't of extra pay to J. E. Quere, late store-keeper, disallowed	113 66		
" " " ditto ditto E. Wiltz, deputy store-keeper, disallowed	93 00		
" overpaid to E. Wiltz, deputy storekeeper for 3d q'r 1844	92 00		
" subscription to Louisiana Courier, disallowed	12 00		
		384 89	
Amount carried forward	**Dollars**	4,316 02	170,398 58
21 Amount brought forward		$4,316 02	$170,398 58
Add am't overcharged for payments to inspectors, &c., in acc't now stated, viz:			
Am't overpaid C. Hurst, inspector, absent 19 days *a* $3 00	$57 00		
" " O. B. Bradfute, do do 24 " " "	72 00		
" " L. E. Collins, do do 16 " " "	48 00		
" paid P. E. Crozat, do does not appear on Sec'y's books	171 00		
" paid E. Faures, do removed 29th Aug., 1844, disallowed	183 00		
" paid C. E. Perrault, do does not appear on Secretary's books	183 00		
" paid A. J. Fallen, night inspector, " " " " " "	276 00		
" paid W. Silk, ditto " " " " " "	258 00		
" paid John Dallman, ditto " " " " " "	195 00		
" paid F. Barnes, jr., ditto " " " " " "	111 00		
" paid M. Monaghan, ditto " " " " " "	93 00		
" paid N. C. Snethen, marker, fees for marking spirits, cordials, & wines *675 55		*306 19	
Allowed under authority of Comp. circular of 8th Nov. 1841.]			
Am't overpaid S. Boyd, weigher, his fees, (see abstracts) $1,012 47	599 72		
		†2,246 72	
		*2,552 91	
Am't overcharged for disbursements on acc't of revenue boats, viz:			
" paid M. Crossman, $103 55, instead of 90 days' pay as boatman for 3 months, no authority for raising his wages	$13 55		
paid John Price, boatman, do do do $10 per month	30 00		
paid W. Wilson, ditto do do do $10 per month	30 00		
		73 55	
Am't [†erroneously] [*over]charged for contingent expenses, viz: [†These bills are chargeable in seperate account, which is now being stated by Auditor.]			
paid Southern Traveller, advertising, chargeable to new marine hospital	$13 00		
paid J. Royall's bills [†as keeper] [*gardner] No's 7 & 14, chargeable to new marine hospital	50 00		
paid N. O. Republican, advertising unclaimed goods, (collector must send an ac. of sales, deducting these charges)	162 00		
paid R. Coudon, keeping a horse for night inspector, disallowed	45 00		
paid John J. Langdon as inspector, (the bill must be accompanied with the usual affidavits)	255 00		
paid M. Swinburn, discharging coal [†for revenue marine service,] disallowed: must be p'd by the contractor	50 00		
paid A. McDonald, piloting coal barge, [†revenue marine service;] must paid by contractor	24 00		
paid David Hayden, travelling expenses to Washington, disallowed	150 00		
		749 00	
Disbursements for revenue cutter Woodbury, overcharged, viz:			
‡ Am't of Hitchcocks & Bro's' bill for provisions, disallowed	$47 68		
‡ Am't of J. Dyer's bill for beef, &c., disallowed	22 88		
		70 56	
[†All'd under authority given by the Sec'y of the Treasury, dated 10th Sept., 1841.]			
" am't paid W. P. Rayburn, dep'y collec., Natchitoches, payable out off' emol'ts	*455 00		

* Erased. † Interlined in red.
‡ As they are mess provisions they should be paid by the officers.
§ The officers of the vessel should make the arrests.

" disbursements for revenue cutter Vigilant, overcharged, viz:			
" am't of Palmo, Whitney & Co's bill for provisions, chargeable to light-house disbursements	$98 09		
One-half barrel beef charged in S. & R. Halley & Co's bill, disallowed	5 50		
		103 59	
Amount carried forward		$7,559 44	$170,398 58
22 Amount brought forward		$4,316 02	$170,398 58
Add amount overcharged to public store account, viz:			
overpaid W. H. Wilder, store-keeper, pay increased without authority	$99 00		
overpaid E. Wiltz, deputy ditto pay increased $1 00 per day, 92 days	92 00		
		191 00	
" am't charged for Treasurer's draft, not covered by warrant		10 55	
" am't charged for payment on acct. of new marine hospital, not covered by warrant		9,800 00	
" amount charged for payment on ac. of G. Dorsey, late collector, [*must settle it between themselves,] [†suspended]		3 80	
" am't charged for Treasury notes and interest, will be credited by warrant in next statement		1,970 62	
" commissions overcharged per last statement	31 †28 *18		
" ditto ditto in account now stated	†133 94 *154 59		
		†165 22 *185 77	†19,700 63 *21,755 77
			†190,099 21 *192,154 35
Deduct amount credited for monies received on account of G. Dorsey, last statement		51 08	
" am't erroneously credited for deposits to secure duties, last ac...	$2,076 28		
less am't erroneously charged for excess of deposits	1,673 84		
		402 44	453 52
Dollars			†189,645 69 *191,760 83

NOTE.—The collector will please send the ac. of sales of unclaimed merchandise, and also an account of storages collected.

TREASURY DEPARTMENT,
1ST AUDITOR'S OFFICE, *July 2d*, 1845.

Ex'd & stated by—
(Signed) J. COLEGATE.

COMPTROLLER'S OFFICE, *5th August*, 1845.
(Signed) J. BARTMAN NORTH.

W. A. W.]

23 No. 5856.] TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE, *Oct.* 3, 1845.

I have examined and adjusted the accounts of Thomas Barrett, collector of the customs for the district of New Orleans, in the State of Louisiana, under his bond dated July 6th, 1844, commencing on the 1st day of January, and ending on the 31st day of March, 1845, and find that he is chargeable with the following sums, viz:

To balance of his account ending December 31st, 1844, per report No. 5700		$189,645 69
" duties on merchandise to March 31st, 1845		570,707 97
" " " tonnage to " " "		2,697 63
" light-money collected to " " "		1,359 93
" marine hospital money collected to March 31st, 1845	$2,958 21	
Deduct commissions thereon, a one per cent	29 58	
		2,928 63
" interest received to March 31st, 1845		163 34
" net proceeds of sales of unclaimed merchandize " " "		78 65
Dollars		767,581 84

* Erased. † Interlined in red.

I also find that he is entitled to the following credits:

By payments to inspectors	to March 31st, 1845		20,785 39
" contingent expenses paid	to " " "		1,125 08
" disbursements for the revenue cutter Woodbury	" " " "		4,403 59
" " for the revenue cutter Vigilant	" " " "		51 16
" " for the revenue boats	" " " "		1,823 50
" " in relation to appraisements	" " " "		1,288 10
" fines, &c., costs of suits	" " " "		853 87
" debentures paid on merchandize exported	" " " "		117,815 19
" duties on merch'se refunded, to correct errors	" " " "		2,281 38
" amount paid for extra clerk-hire in office of the naval officer			360 00
" am't paid William H. Ware, collector of St. Mark's, per order of the Comptroller of the Treasury, dated December 12, 1844, and with which said Ware has been debited, per report No. 5442			1,780 00
" amount paid Robert Mitchel, collector of Pensacola, per order of the Comptroller of the Treasury, dated December 12, 1844, and with which said Mitchel has been debited, per report No. 5500			1,500 00
" amount paid on acc't of Thomas Gibbes Morgan, late collector of Mississippi, and which said Morgan will be debited			3 26
" three months' salary to the naval officer	to March 31st, 1845	62 50	
" " " " to the surveyor, New Orleans	" " " "	62 50	
" " " " to the surveyor of Bayou St. John	" " " "	62 50	
" " " " to the surveyor of Port Pon'chartrain	" " " "	62 50	
" " " " to the surveyor of Madisonville	" " " "	62 50	
			312 50

24	By amount of warrant No. 14, in favor of the Treasurer, dated			Jan'ry 25, 1845	$1,163 90	
	" amount of warrant No. 28, in favor of the Treasurer, dated			Feb'y 25, 1845	806 72	
By	" " " " 3327,	" " " "	"	Mar. 21, 1845	22,750 00	
"	" " " " 3329,	" " " "	"	Mar. 26, 1845	34,700 00	
"	" " " " 3331,	" " " "	"	Mar. 28, 1845	9,700 00	
"	" " " " 3332,	" " " "	"	Mar. 29, 1845	26,200 00	
"	" " " " 3458,	" " " "	"	Mar. 31, 1845	308,000 00	
						403,320 62
" commissions on dollars 558,074 37, a one per cent						5,580 74
And that the balance due the United States on the 1st day of April, 1845, amounted to						204,297 46
					Dollars	767,581 84

As will appear from the statement and accounts herewith transmitted for the decision of the Comptroller of the Treasury thereon.

(Signed) W'M COLLINS, 1st *Auditor.*

To JAMES W. McCULLOCH,
Comptroller of the Treasury.

Auditor's balance brought down	$204,297 46
Deduct net amount of differences to his credit, as per corrected statement herewith	808 16
Dollars	203,489 30

TREASURY DEPARTMENT, COMPTROLLER'S OFFICE.

Admitted and certified to the above as corrected, 23d day of October, 1845.

(Signed) J. W. McCULLOCH,
Comptroller.

R. H. GILLET, Esq.,
Register of the Treasury.
W. A. W.]

25 *Thomas Barrett, under his bond dated July 6, 1844, in account with the United States.*

DR.

To balance of his account ending 31st December, 1844, per report No. 5700		$189,645 69
" duties on merchandise to March 31st, 1845		570,707 97
" " " tonnage to " " "		2,697 63
" light-money collected to " " "		1,359 93
" marine hospital money collected to March 31, 1845	$, 958 21	
Deduct commissions thereon a one per cent	29 58	
		2,928 63
" interest received	to March 31st, 1845	163 34
" net proceeds of proceeds of unclaimed m'ch'd'ze	" " "	78 65
Dollars		767,581 84

26 CR.

By payments to inspectors, &c.,	to March 31, 1845	†$21,120 98
		*20,785 39
" to dep. collector at Natchitoches		†465

* Erased. † Interlined in red ink.

" disbursements for revenue cutter Vigilant, overcharged, viz:			
" am't of Palmo, Whitney & Co's bill for provisions, chargeable to light-house disbursements	$98 09		
One-half barrel beef charged in S. & R. Halley & Co's bill, disallowed	5 50		
		103 59	
Amount carried forward		$7,559 44	$170,398 58
22 Amount brought forward		$4,316 02	$170,398 58
Add amount overcharged to public store account, viz:			
overpaid W. H. Wilder, store-keeper, pay increased without authority	$99 00		
overpaid E. Wiltz, deputy ditto pay increased $1 00 per day, 92 days	92 00		
		191 00	
" am't charged for Treasurer's draft, not covered by warrant		10 55	
" am't charged for payment on acct. of new marine hospital, not covered by warrant		9,800 00	
" amount charged for payment on ac. of G. Dorsey, late collector, [*must settle it between themselves,] [†suspended]		3 80	
" am't charged for Treasury notes and interest, will be credited by warrant in next statement		1,970 62	
" commissions overcharged per last statement	31 †28 *18		
" ditto ditto in account now stated	†133 94 *154 59		
		†165 22 *185 77	†19,700 63 *21,755 77
			†190,099 21 *192,154 35
Deduct amount credited for monies received on account of G. Dorsey, last statement		51 08	
" am't erroneously credited for deposits to secure duties, last ac.	$2,076 28		
less am't erroneously charged for excess of deposits	1,673 84		
		402 44	453 52
	Dollars		†189,645 69 *191,760 83

NOTE.—The collector will please send the ac. of sales of unclaimed merchandise, and also an account of storages collected.

TREASURY DEPARTMENT,
1ST AUDITOR'S OFFICE, *July 2d*, 1845.

Ex'd & stated by—
(Signed) J. COLEGATE.

COMPTROLLER'S OFFICE, *5th August*, 1845.
(Signed) J. BARTMAN NORTH.

W. A. W.]

23 No. 5856.] TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE, *Oct.* 3, 1845.

I have examined and adjusted the accounts of Thomas Barrett, collector of the customs for the district of New Orleans, in the State of Louisiana, under his bond dated July 6th, 1844, commencing on the 1st day of January, and ending on the 31st day of March, 1845, and find that he is chargeable with the following sums, viz:

To balance of his account ending December 31st, 1844, per report No. 5700		$189,645 69
" duties on merchandise to March 31st, 1845		570,707 97
" " " tonnage to " " "		2,697 63
" light-money collected to " " "		1,359 93
" marine hospital money collected to March 31st, 1845	$2,958 21	
Deduct commissions thereon, a one per cent	29 58	
		2,928 63
" interest received to March 31st, 1845		163 34
" net proceeds of sales of unclaimed merchandize " " "		78 65
	Dollars	767,581 84

* Erased. † Interlined in red.

I also find that he is entitled to the following credits:

By payments to inspectors	to March 31st, 1845		20,785 39
" contingent expenses paid	to " " "		1,125 08
" disbursements for the revenue cutter Woodbury	" " " "		4,403 59
" " for the revenue cutter Vigilant	" " " "		51 16
" " for the revenue boats	" " " "		1,823 50
" " in relation to appraisements	" " " "		1,288 10
" fines, &c., costs of suits	" " " "		853 87
" debentures paid on merchandize exported	" " " "		117,815 19
" duties on merch'se refunded, to correct errors	" " " "		2,281 38
" amount paid for extra clerk-hire in office of the naval officer			360 00
" am't paid William H. Ware, collector of St. Mark's, per order of the Comptroller of the Treasury, dated December 12, 1844, and with which said Ware has been debited, per report No. 5442			1,780 00
" amount paid Robert Mitchel, collector of Pensacola, per order of the Comptroller of the Treasury, dated December 12, 1844, and with which said Mitchel has been debited, per report No. 5500			1,500 00
" amount paid on acc't of Thomas Gibbes Morgan, late collector of Mississippi, and which said Morgan will be debited			3 26
" three months' salary to the naval officer	to March 31st, 1845	62 50	
" " " " to the surveyor, New Orleans	" " " "	62 50	
" " " " to the surveyor of Bayou St. John	" " " "	62 50	
" " " " to the surveyor of Port Pon'chartrain	" " " "	62 50	
" " " " to the surveyor of Madisonville	" " " "	62 50	
			312 50
24 By amount of warrant No. 14, in favor of the Treasurer, dated	Jan'ry 25, 1845	$1,163 90	
" amount of warrant No. 28, in favor of the Treasurer, dated	Feb'y 25, 1845	806 72	
By " " " " 3327, " " " " "	Mar. 21, 1845	22,750 00	
" " " " " 3329, " " " " "	Mar. 26, 1845	34,700 00	
" " " " " 3331, " " " " "	Mar. 28, 1845	9,700 00	
" " " " " 3332, " " " " "	Mar. 29, 1845	26,200 00	
" " " " " 3458, " " " " "	Mar. 31, 1845	308,000 00	
			403,320 62
" commissions on dollars 558,074 37, *a* one per cent			5,580 74
And that the balance due the United States on the 1st day of April, 1845, amounted to			204,297 46
		Dollars	767,581 84

As will appear from the statement and accounts herewith transmitted for the decision of the Comptroller of the Treasury thereon.

(Signed) W'M COLLINS, 1*st Auditor.*

To JAMES W. MCCULLOCH,
Comptroller of the Treasury.

Auditor's balance brought down	$204,297 46
Deduct net amount of differences to his credit, as per corrected statement herewith	808 16
Dollars	203,489 30

TREASURY DEPARTMENT, COMPTROLLER'S OFFICE.

Admitted and certified to the above as corrected, 23d day of October, 1845.

(Signed) J. W. MCCULLOCH,
Comptroller.

R. H. GILLET, Esq.,
Register of the Treasury.

W. A. W.]

25 ***Thomas Barrett, under his bond dated July 6, 1844, in account with the United States.***

DR.

To balance of his account ending 31st December, 1844, per report No. 5700			$189,645 69
" duties on merchandise to March 31st, 1845			570,707 97
" " " tonnage to " " "			2,697 63
" light-money collected to " " "			1,359 93
" marine hospital money collected to March 31, 1845		$,958 21	
Deduct commissions thereon *a* one per cent		29 58	
			2,928 63
" interest received	to March 31st, 1845		163 34
" net proceeds of proceeds of unclaimed m'ch'd'ze	" " "		78 65
		Dollars	767,581 84

26 CR.

By payments to inspectors, &c.,	to March 31, 1845	†$21,120 98
		*20,785 39
" to dep. collector at Natchitoches		†465

* Erased. † Interlined in red ink.

" contingent expenses paid		1,125 08
" disbursements for the revenue cutter Woodbury		†4,403 09
		*4,403 59
" " for the revenue cutter Vigilant		51 16
" " for the revenue boats		1,823 50
" " in relation to appraisements		1,288 10
" fines, &c., costs of suits		853 87
" debentures paid on mer'd'se exported		117,815 19
" duties on mer'd'se, refunded to correct errors		2,281 38
" amount paid extra clerk-hire in office of the naval officer		360 00
" amount paid William H. Ware, collector of St. Mark's, per order of the Comptroller of the Treasury, dated Dec. 12, 1844, and with which said Ware has been debited, per report No. 5442		1,780 00
" amount paid Robert Mitchel, collector of Pensacola, per order of the Comptroller of the Treasury, dated December 12, 1844, and with which said Mitchel has been debited per report No. 5500		1,500 00
" amount paid on account of Thomas Gibbes Morgan, late collector of Mississippi, and which said Morgan will be debited		3 96
" three months' salary to the naval officer to March 31, 1845..	$62 50	
" " " to the surveyor of New Orleans to " " " ..	62 50	
" " " to the surveyor of Bayou St. John to " " " ..	62 50	
" " " to the surveyor of Port Pon'chartrain to " " " ..	62 50	
" " " to the surveyor at Madisonville to " " " ..	62 50	
		312 50
" amount of warrant No. 14, in favor of the Treasurer, dated Jan'ry 25, 1845..	$1,163 90	
" " " " 28, " " " " " Feb'y 25, 1845..	806 72	
" " " " 3327, " " " " " Mar. 21, 1845..	22,750 00	
" " " " 3329, " " " " " Mar. 26, 1845..	34,700 00	
" " " " 3331, " " " " " Mar. 28, 1845..	9,700 00	
" " " " 3332, " " " " " Mar. 29, 1845..	26,200 00	
" " " " 3458 " " " " " Mar. 31, 1845..	308,000 00	
		403,320 62
" commissions on dollars 558,074 37, a one per cent		†5,588 81
		*5,580 74
" balance due the United States		†203,489 30
		*204,297 46
	Dollars	767,581 84

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE, *October 1st*, 1845.

Ex. & stated by

JAMES M. TORBERT.

27	The balance due the United States per his acc't ending Mar. 31, 1845		$98,669 33
	Add am't overcharged for payment of inspectors, &c., 3d q'r 1844:		
	Overpaid S. Boyd, weigher, his fees for weighing, $440 61—ch'ged $951 62..$511 01		
	Add am't overcharged for contingent expenses, 3d q'r 1844:		
	Sundry bills chargeable to acc't for building new marine hospital..	$213 50	
	am't paid subscription to Daily Morning Herald, disallowed	5 00	
	am't paid subscription to N. O. Com'l Bulletin, disallowed	12 00	
	am't paid Whitney & Skimmerhorn, carriage-hire, chargeable to l't-house ac	7 50	
	am't charged for payment to G. W. Lewis as inspector at Natchitoches. A bill receipted by Lewis himself, & verified, is required	822 00	
	am't R. Coudon's bill, keeping horse for capt. night watch, disallowed	15 00	
	am't charged for Bailie Peyton's (dist. att'y) bill for fees, No. 5 459 00		
	& bill fees, No. 17, suspended—judge's certificate wanted 255 00		
		714 00	
			1,789 00
	" am't overpaid D. Clark, surveyor, La Fayette, 3d q'r '44, for his salary to 30th Sep., 1844		170 13
	" am't overcharged for disbursements revenue cutter Woodbury, 3d q'r 1844, particularized in last statement		180 99
	" am't overcharged to public store acc't 3d q'r 1844, particularized last statement		384 89
	" am't overcharged for payments to inspectors, &c., 4th q'r 1844:		
	Overpaid C. Hunt, inspector, absent 19 days, disallowed	$57 00	
	" O. B. Bradfute, inspector, absent 24 days, disall'd	72 00	
	" L. E. Collins, inspector, absent 16 days, disall'd	48 00	
	am't paid sundry inspectors not authorized by the Secretary of the Treasury particularized in last statement	1,470 00	
	am't overp'd S. Boyd, weigher. His fees, per abstracts, are 1,012 47	599 72	
			2,246 72
	" am't overpaid revenue boatmen 4th q'r 1844. $10 per mo. added to their wages without authority		73 55
	" am't overcharged for contingent expenses. See last statement:		
	Paid Southern Traveller, advertising, chargeable to new marine hospital	13 00	

* Erased. † Interlined in red ink.

Paid J. Loyall's bill as guardian, Nos. 7 & 14, chargeable to new marine hospital	50 00		
Paid R. Coudon, keeping a horse for night inspectors, disallowed	45 00		
P'd John J. Landon, as inspector. The bill must be verified	255 00		
P'd M. Siomburn, discharging coal—disallowed. Must be p'd by contractor	50 09		
P'd A. McDonald, piloting coal barge. Must be p'd by contractor	24 00		
P'd D. Hayden's travelling expenses to Washington, disallowed	150 00		
		587 00	
" disbursements cutter Woodbury, overcharged 4th q'r 1844; am't of Hitchcock's & Bro's bill for provisions, disallowed	47 68		
am't of J. Dyer's bill for beef, &c., disallowed	22 88		
		70 56	
Am't carried forward		$6,013 85	$96,669 33
28 Amount carried forward		$6,013 85	$96,669 33
Add disbursements revenue cutter Vigilant, overcharged 4th q'r 1844:			
Palmo, Whitney & Co's bill of provisions, chargeable to light-house disb'ts	$98 09		
Half bbl. beef, chargeable in L. & R. Halley & Co's bill, disallowed	5 50		
		103 59	
Add am't overcharged to public store account, 4th q'r 1844:			
Storekeeper & deputy store-keeper; pay increased without authority		191 00	
" am't charged for Treasurer's draft, 4th q'r 1844, not covered by warrant		10 55	
" am't overcharged 4th q'r 1844, for payments on ac. of new marine hospital		100 00	
" am't charged for payment on acc't of G. Dorsey, late collector; must settle it themselves		3 80	
" am't erroneously charged this q'r for deposits to secure duties	$1,787 84		
Less am't erroneously credited for do. do per last statem't.	402 44		
		1,385 40	
am't overcharged to public store ac. in acc't now stated:			
Am't paid E. Wiltz, deputy store-keeper, difference of salary 4th q'r '44, disall'd	50 00		
Subscription to newspaper, disallowed	5 00		
P'd deputy store-keeper difference of salary 1st q'r 1845, disallowed; no voucher or name	23 00		
W. H. Wilder, store-keeper, pay increased without authority	105 00		
Am't paid W. S. McCulloh, disallowed, as Wilder has been paid for same time, & only one store-keeper can be allowed	279 16		
Overpaid E. Wiltz, late deputy store-keeper; his compensation is $2 per day	36 00		
Overpaid F. Deayet, deputy store-keeper; his compensation being $2 per day	54 00		
		552 16	
overcharged for payments to inspectors, &c., 1st q'r 1845:			
P'd J. J. Langdon, inspector, 15 days' leave of absence, disallowed	45 00		
Paid the following persons as inspectors, not authorized by the Secretary of the Treasury, viz:			
Ber. Williams, 270; Jos. Genois, j'r, 39	309 00		
A. M. Duporn, 48; C. S. Hayden, 72; P. E. Cruzat, 270; P. Bailey, 42	432 00		
H. F. Chantzon, 42; J. J. Nicholson, 42; J. H. Campbell, 39; F. Thomas, 39	162 00		
G. O. H. Forber, 30; M. F. Neville, 42; E. Faures, removed Aug. 1, 1844, 270, & C. Perrault, 270	612 00		
Night inspectors A. J. Fallen, 270; W'm Silk, 279; John Dallmar, 270; J. P. Ross, 39	849 00		
Allowed under direction of Comptroller's circular, 8th Nov., 1841		†24 09	
Overpaid N. C. Snethin, marking spirits, wines, cordials, & wines this q r, am't'g to $458 50	*470 59	*2,879 59	
am't overcharged for contingent expenses in acc't now stated:			
Am't p'd David Hayden for desks & chairs, payable out of off'l emol	20 00		
Paid J. Miller, piloting coal barge; must be paid by contractor	30 00		
Am't J. C. Johnson's bills, searching for sch'r Vigilant, disallowed; not authorized bill, No. 4, $66 00; No. 5, $222	288 00		
Am't M. Siomburn's transporting & delivering coal-boats, disall'd; the coal was to be delivered by the contractor free of expense	102 00		
Am't R. Coudon's bill, keeping horse for capt. night inspectors, disallowed	45 00		
		485 00	
Amount carried forward		$11,254 35	$96,669 33
29 Amount brought forward		$11,254 35	$96,669 33
Add amount overcharged for disbursements revenue cutter Woodbury this q'r:			
Paid E. Laughlin, ward-room cook, Jan'y, Feb'y, & Mar., per pay-rolls, not authorized	$72 85		
Am't paid H. D. Pierce, sheriff, maintenance of a deserter; disallowed; not authorized	62 00		
		134 85	
" fines, &c., that credited, the collector has not credited the U. States with the moiety of case N. 6186, 1 box No. 1, B. 11,000 segars		124 46	

Suspended.—J. M. McC.

* Erased. † Interlined with red ink.

" am't paid W. P. Reyburn, deputy collector, Natchitoches, salary 1st q'r 1845, $0 75, & office-rent, $90, payable out of official emoluments		*465 00	
†Allowed under authority of Secretary of the Treasury, 10th September, 1841:			
" am't paid John Boyce, deputy collector, Shreveport, 15th Jan. to 31st March; [†authority required to pay $1,500 per annum,] [*payable out of official emol'ts]		319 86	
" am't charged for payment on ac. of new marine hospital, not covered by warrant		12,505 00	
" am't paid on ac. of G. Dorsey, late collector; they must settle it themselves		4 80	
" am't paid for stationery, deputy surveyor, &c., payable out of surveyor's emoluments		534 25	
" am't charged for Treasury notes this quarter, not covered by warrant		8,165 34	
" am't charged for Treasury notes (new emission) this q'r, not cov'd by war't		72,650 00	
" commissions overcharged per last statement	$165 72		
Do. do. in acc't now stated	†877 42		
	*885 49		
		†1,042 64	
		*1,050 71	
			†106,735 55
			*107,679 21
			†203,404 88
			*204,348 54
Deduct am't credited 3d q'r 1844, for monies received in acc't of G. Dorsey			51 08
			†203,353 80
		Dollars	*204,297 46
Add am't paid J. H. Whitemore, ass't measurer, charged in measurer's abstract, susp'd for explanation; his receipt for January is signed by himself, & in February he makes his mark		$135 00	
" am't overpaid Vallette & Thomas in abstract for disb'ts for revenue cutter Woodbury, 8 lignumvita logs, at 12½, charged $1 50, instead of $1 00; diff.		50	
			135 50
		Dollars	203,489 30

COMPTROLLER'S OFFICE, 21*st October*, 1845.

J. BARTRAM NORTH.

30 No. 5870.] TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE, *October* 14, 1845.

I have examined and adjusted the accounts of Thomas Barrett, collector of the customs for the district of New Orleans in the State of Louisiana, under his bond dated July 6th, 1844, commencing on the 1st day of April and ending on the 30th day of June, 1845, and find that he is chargeable with the following sums, viz:

To balance of his account ending March 31, 1845, per report No. 5856			$204,297 46
" duties on merchandise,	to June 30th, 1845		387,701 69
" ditto " tonnage,	" " " "		1,604 37
" light-money collected	" " " "		1,389 57
" marine hospital money collected,	" " " "	$1,759 67	
Deduct commission thereon, a one p'r c't		17 60	
			1,742 07
" interest received to June 30th, 1845			487 28
		Dollars	597,222 44

I also find that he is entitled to the following credits, viz:

By payments to inspectors, &c.,	to June 30th, 1845		21,546 72
" contingent expenses paid	" " " "		947 21
" disbursements for revenue cutter Woodbury,	" " " "		2,597 20
" ditto " revenue boats	" " " "		2,067 00
" ditto in relation to appraisements	" " " "		1,183 02
" amount of public store account	" " " "		294 56
" costs of suits paid	" " " "		84 95
" debentures paid on merchandise exported	" " " "		202,915 15
" duties refunded to correct errors	" " " "		23 70
" amount paid for extra clerk in office of the naval officer, to 30th June, 1845			364 00
" am't paid to the following collectors of the customs per orders of the Comptroller of the Treasury, with which they have been respectively debited, viz:			
William H. Ware, St. Marks,	debited for report No. 5605	$2,100 00	
ditto ditto	" " " " 5806	1,900 00	
E. H. Taylor, Vicksburgh	" " " " 5742	463 00	
J. D. Elliott, Natchez	" " " " 5758	50 00	
A. W. Walker, St. Augustine,	" " " "	500 00	
			5,013 00
'three months' salary to the naval officer,	to June 30th, 1845	62 50	
ditto ditto surveyor of New Orleans	" " " "	62 50	

* Erased. † Interlined in red.

31	By three months' salary to the surveyor of Bayou St. John, to June 30th, 1845.	$62 50	
	" ditto ditto " " surveyor of Port Ponchartrain " " " "	62 50	
	" ditto ditto " " surveyor of Madisonville " " " "	62 50	
			$312 50
	" amount of the following warrants in favor of the Treasurer of the United States:		
	No. 3463, (Treas. notes,) dated April 8, 1845	23,050 00	
	" 3464, (ditto) " April 21, "	27,900 00	
	" 3465, (ditto) " May 1, "	21,550 00	
	" 3469, (ditto) " May 9, "	8,165 34	
	" 3480, (ditto) " June 3, "	15,000 00	
	" 3483, (ditto) " June 4, "	100 00	
	" 3554, (marine hosp'l) " June 30, "	4,691 45	
	" 3555, (ditto) " June 30, "	5,679 99	
	" 3556, (ditto) " June 30, "	17,782 33	
	" 3605, (deposits) " June 30, "	155,000 00	
			278,919 11
	" commissions on dollars 519,699 34 at one per cent.		5,196 99
	And that the balance due to the United States on the first day of July, 1845, amounted to		75,757 33
		Dollars	597,222 44

As will appear from the statement and accounts herewith transmitted for the decision of the Comptroller of the Treasury thereon.

W'M COLLINS, *First Auditor.*

To JAMES W. MCCULLOH, Esq.,
First Comptroller of the Treasury.

Auditor's balance brought down	$75,757 33
Deduct this sum, being amt. of net difference to his credit as per corrected statement herewith	1,400 61
Balance due United States	74,356 72

COMPTROLLER'S OFFICE.

Admitted and certified to the above as corrected, 26th day of November, 1845.

J. W. McCULLOH, *Comptroller.*

R. H. GILLET, Esq.,
Register of the Treasury.

32 *Thomas Barrett, collector, under his bond dated 6th July, 1844, in account with the United States.*

DR.

			† $203,489 30
By balance of his account ending March 31st, 1845, per report No. 5856			* 204,297 46
" duties on merchandise,	to June 30, 1845		387,701 69
" ditto on tonnage,	" " " "		1,604 37
" light-money collected	" " " "		1,389 57
" marine hospital money collected	" " " "	$1,759 67	
Deduct commission thereon at one per cent.		17 60	
			1,742 07
" interest received, to June 30, 1845			487 28
		Dollars	* 597,222 44
		Dollars	596,414 28

33 CR.

			† $21,668 24
By payments to inspectors, &c.,	to June 30, 1845		* 21,546 72
" payment to W'm P. Rayburn, deputy collector at Natchitoches	" " " "		† 465 .
" contingent expenses paid	" " " "		947 21
" disbursements for revenue cutter Woodbury	" " " "		2,597 20
" ditto for revenue boats	" " " "		2,067 00
" ditto in relation to appraisements	" " " "		183 02
" amount of public store account	" " " "		294 56
" costs of suits paid	" " " "		84 95
" debentures paid on merchandise exported	" " " "		202,915 15
" duties refunded to correct errors	" " " "		23 70
" am't paid for extra clerk hire in office of the naval off.	" " " "		364 00
" amount paid to the following collectors of the customs per orders of the Comptroller of the Treasury, with which they have been debited, viz:			
W'm A. Ware, St. Marks,	debited per report 5605	$2,100 00	
ditto ditto	" " " 5806	1,900 00	
E. H. Taylor, Vicksburgh,	" " " 5742	463 00	
J. D. Elliott, Natchez,	" " " 5758	50 00	
A. W. Walker, St. Augustine,	" " "	500 00	
			5,013 00

* Erased. † Interlined with red.

" three months' salary to the naval officer					to June 30, 1845..		62 50		
" ditto	ditto	"	surveyor of New Orleans,		" " " " ..		62 50		
" ditto	ditto	"	surveyor of Bayou St. John,		" " " " ..		62 50		
" ditto	ditto	"	surveyor of Port Ponchartrain		" " " " ..		62 50		
" ditto	ditto	"	surveyor of Madisonville,		" " " " ..		62 50		
									312
" am't of the following warrants in favor of the Treasurer of the United States, viz:									
No. 3463,	(Treas'y notes,)	dated	April 8, 1845				23,050 00		
3464,	(ditto)	"	April 21,	"			27,900 00		
3465,	(ditto)	"	May 1,	"			21,550 00		
3469,	(ditto)	"	May 9,	"			8,165 34		
3480,	(ditto)	"	June 3,	"			15,000 00		
3483,	(ditto)	"	June 4,	"			100 00		
3554,	(mar. hosp'l,)	"	June 30,	"			4,691 45		
3555,	(ditto)	"	June 30,	"			5,679 99		
3556,	(ditto)	"	June 30,	"			17,782 33		
3605,	(deposit)	"	June 30,	"			155,000 00		
									278,919 11
		† 520,291 79							† 5,202 92
" commission on dollars *519,699 34-100, a one per cent									*5,196 99
									† 74,356 72
" balance due to the United States									*75,757 33
									† 596,414 28
							Dollars		* 597,222 44
34	The balance due to the United States per his account ending June 30, 1845, is								$55,764 00
Add:	Am't overcharged, viz, payments to inspectors, &c., 3d q'r, 1844, viz:								
	Overpaid S. Boyd, weigher, his fees for weighing, $440 61, charged $951 62..						$50 00		
"	Am't overcharged contingent expenses, 3d q'r, 1844, viz:								
	Am't paid for subscription to Daily Morning Herald; disallowed						5 00		
	Ditto paid for ditto to New Orleans Commercial Bulletin; disallowed						12 00		
	Am't paid to Whiting & Skimmerhorn, for carriage hire, chargeable to l't-house ac						7 50		
	Am't charged for payment to G. W. Lewis, as inspector at Natchitoches, (a bill receipted by Lewis himself, and verified as usual is required)						822 00		
	Am't of R. Coudon's bill for keeping a horse for captain of night watch; disallowed						15 00		
	Am't charged for Baylie Peyton's, dist. attorney bill for fees, No. 5.					$459 00			
	And bill for fees No. 17, (judge's certificate wanting)					255 00			
							714 00		
	Am't overpaid D. Clark, surveyor of La Fayette, 3d q'r, 1844, for his salary to 30th September, 1844						170 13		
"	Am't overcharged disbursements for revenue cutter Woodbury, 3d q'r, 1844, as particularized in statement of account for said quarter						180 99		
"	Am't overcharged to public store account, 3d q'r, 1844, particularized in statement of account for said quarter						384 89		
"	Am't overcharged for payments to inspectors, &c., 4th q'r, 1844, viz:								
	Overpaid C. Hunt, inspector, absent 19 days, a $3 per day.					$57 00			
	Ditto O. B. Bradfute, do 24 days, a 3 " " .					72 00			
	Ditto L. E. Collins, do 16 " a 3 " " .					48 00			
	Am't paid to sundry inspectors not authorized by the Secretary of the Treasury, as particularized in statement of account for 4th quarter, 1844					$1,470 00			
	Am't overpaid S. Boyd, weigher, (his fees per abstract are $1,012 47)					599 72			
							2,246 72		
	Carried forward						$5,069 24		$55,764 00
35	Amount brought forward						$5,069 24		55,764 00
Add:	Am't overpaid revenue boatmen, 4th q'r, 1844; $10 added to their pay per month without authority						73 55		
"	Am't overcharged for contingent expenses, 4th q'r, 1844, viz:								
	Paid Southern Traveller for advertising, chargeable to new marine hospital					$13 00			
	Paid J. Loyall's bills as gardiner, Nos. 7 & 14, chargeable to new marine hospital					50 00			
	Paid R. Coudon, for keeping a horse for capt. of night inspectors; disallowed					45 00			
	Paid John J. Langdon, as inspector; the bill must be verified					255 00			
	Paid M. Swinburn, discharging coal; disallowed; to be paid by contractor					50 00			
	Paid A. McDonald, piloting coal barge, disal'd; must be paid by contractor					24 00			
	Paid David Haydon's travelling expenses to Washington; disall'd..					150 00			
							587 00		
"	Disbursements for revenue cutter Woodbury, overcharged, 4th q'r, 1844, viz:								
	Am't of Hitchcock's & Bro's, bill for provisions; disallowed					47 68			
	Am't of J. Dyer's bill for beef &c.; disallowed					22 88			
							70 56		
"	Disbursements for revenue cutter Vigilant, overcharged, 4th q'r, 1844, viz:								
	Am't of Palmo Whitney & Co's bill for provisions, chargeable to l't-house disbur'ts					98 09			
	Am't of half barrel of beef, charged in S. & R. Hally's & Co's bill; disall'd					5 50			
							103 59		

* Erased. Interlined in red,

"	Am't overcharged to public store account, 4th q'r, 1844, viz:			
	Store-keepers & deputy store-keeper's pay, increased without authority		191 00	
"	Am't charged for Treasurer's draft, 4th q'r, 1844, not covered by warrant		16 55	
"	Am't overcharged, 4th q'r, 1844, for payments on acc't of new marine hospital		100 00	
"	Am't charged for paym't on ac. of G. Dorsey, late collector; must settle it themselves		3 80	
Suspended.	" am't overcharged to public store ac. 1st q'r, 1845, viz:			
	Am't paid E. Wiltz, deputy store-keeper, difference of salary 4th q'r, 1844, disal'd	50 00		
	Am't paid subscription to newspaper; disallowed	5 00		
	Am't p'd deputy store-keeper, difference of salary, 1st q'r, 1845; disallowed; no voucher or name	23 00		
	Am't paid W. H. Wilder, store-keeper; pay increased without authority	105 00		
	Am't p'd W. S. McCulloh; disallowed, as Wilder has been paid for same time; only one store-keeper can be allowed	279 16		
	Am't overpaid C. Wiltz, late deputy store-keeper; his compensation is $2 per day	36 00		
	Am't overpaid F. Ducayet, deputy store-keeper, his compensation being $2 per day	54 00		
			552 16	
	Am't overcharged for payments to inspectors, &c., 1st q'r, 1845, viz:			
	Paid J. J. Langdon, inspector, 15 days leave of absence, disallowed		45 00	
	Paid to the following persons as inspectors, not authorized as such by the Secretary of the Treasury, viz:			
	Ben Williams, $270; Jos. Genois, jr., $39; A. M. Dupern, $48; C. S. Hayden, $72	$429 00		
	P. E. Crozat, $270; P. Bailey, $42; H. F. Cantzon, $42; J. J. Nicholson, $42	396 00		
	J. H. Campbell, $39; F. Thomas, $39; G. O. H. Forbes, $30; M. F. Neville, $42	150 00		
	E. Faures, removed Aug., 1844, $270; C. Perrault, $270	540 00		
	Amount carried forward	$1,560 00	$6,761 45	$55,764 00
36	Amount brought forward	$1,560 00	$6,761 45	$55,764 00
Suspended.	Night inspectors are A. J. Fallon, $270; W'm Silk, $270; John Dallman, $270	810 00		
	J. P. Ross, $39	39 00		
			†2,409	
	(†Allowed; authority of Comptroller's circular, 8th Nov., 1841, in 1st q'r, 1845.)			
	Overpaid N. C. Suethen, marking spirits, cordials, & wines, this q'r, am'ts to	*$458 30	*470 59	*2,879 59
Add:	Am't overcharged for contingent expenses, 1st q'r 1845:			
	Am't p'd David Hayden, for desks & chairs, payable out of off'l emol'ts	20 00		
	Am't p'd J. Miller for piloting coal barges, the coal was to be delivered by contract, free of expense	30 00		
	Am't of J. C. Johnson's bills, searching for sch'r Vigilant; disallowed—not authorized: Bill No. 4, $66 00; No. 5, 222 00	288 00		
	Am't of Swinburn's bill for transportation & delivery coal-boats, disallowed; the boat was to be delivered free of expense by the contractor	102 00		
	Am't of Coudon's bill for keeping a horse for captain of night inspectors; disall'd	45 00		
			485 00	
"	Am't overcharged disbursements for revenue cutter Woodbury, 1st q'r, 1845, viz:			
	Paid E. Laughlin, ward-room cook, Jan'y, Feb'y, & March, per pay-roll, disall'd; not authorized by Secretary of the Treasury	72 85		
	Paid H. D. Peire, sheriff, for maintenance of a deserter; disall'd; not authorized	62 00		
"	Am't of fines, short credited, the collector has not credited the United States with their moiety of case No. 6186; 1 box. No. 1 B. 11,000 segars		124 46	
	(†Allowed in 1st q'r accounts, 1845, as per authority of the Secretary, 10th Sept, 1841.)			
"	Am't paid W. P. Reyburn, deputy collector, Natchitoches, salary, 1st q'r, 1845, $375, & office rent, $90, payable out of official emoluments		*465 00	
"	Am't paid John Boyce, deputy collector, Shreeveport, from 15th Jan'y to 31st March, 1845, payable out of official emoluments		319 86	
"	Am't charged for payment on account of new marine hospital, not cov'd by war't		12,505 00	
"	Am't paid on acc't of G. Dorsey, late collector; they must settle it themselves		4 80	
"	Am't paid for stationery, & deputy surveyor, &c., payable out of surveyor's off'l emolum'ts		534 25	
"	Am't charged for Treasury notes, (new emission,) 1st q'r, 1845, not covered by warrant		50 00	
	" Am't overcharged payments to inspectors in acc't, now stated:			
	Am't paid P. Maspero, 2 days' leave of absence, a $3 per day, disallowed	$6 00		
	Am't paid L. A. Besancon, (no voucher,) $273; J. S. Haines, (no voucher,) $273	546 00		
	Am't paid the following persons as inspectors who do not appear to have been authorized as such by the Secretary of the Treasury, viz:			

*Erased. † Interlined in red.

Suspended.

	P. E. Crozat, $273; A. M. Dupern, $273; P. Bailey, $273; M. L. Neville, $273	$1,092 00		
	J. J. Nicholson, $273; Jos. Genois, jr., $273; G. M. Forbes, $273; Benj. Williams, $297	1,116 00		
	River inspectors, viz: F'd Faures, $273; Chas. Perrault, $273	546 00		
	Night inspectors, viz: A. J. Fallon, $273; W'm Silk, $273; J. Dallman, $273; J. P. Ross, $273	1,092 00		
	Am't overpaid N. C. Snethen, marking wines, spirits, cordials, this quarter, amounts to	*$278 15	*544 97	*4,942 97
	His fees amounting to only	†399 60	†423 45	†4,821 45
	Am't carried forward			*$29,207 23 / †28,150 12
				$55,764 00
37	Amount brought forward			†28,150 12 / *$29,207 23
				$55,764 00
Add:	Am't overcharged contingent expenses in acc't now stated, viz:			
	Am't paid Jeffersonian Republican, for advertising unclaimed goods; should have been paid out of proceeds of sales	$348 00		
	Am't paid bills, viz: J. Penoyer's, $138 04, & A. Latham's $6 00 on ac. of revenue boat "R. J. Walker," being more than the sum authorized to be expended for said boats; disallowed	144 04		
	Am't paid R. Coudon's bill for keeping a horse for captain of night inspectors; disallowed	45 00		
	Am't paid for mileage to the following persons as river inspectors, who do not appear to have been authorized as such by the Secretary of the Treas., viz:			
	E'd Faures, $25; Charles Perrault, $25 00	50 00		
	Am't overpaid A. L. Withers, late inspector at Shreveport, his pay for 7 months 23 days, *a* $20 per month; charged 159 33 instead of $154 84	4 49		
			591 53	
"	Am't overcharged debentures paid during this quarter, viz:			
	Am't overissued and overpaid debentures, No. 420, Barber Bro's & Co., April 25, 1845	100 00		
	ditto ditto ditto do " 638, M. Doyle, June 12, 1845	95		
			100 95	
"	Disbursements for revenue cutter Woodbury, overcharged in this ac's:			
	Am't paid E. Laughlin, wardroom cook, April, May, & June, not authorized by the Secretary of the Treasury; disallowed	76 55		
	Am't of commission on disbursements for revenue cutter Woodbury, overcharged	1 04		
			77 59	
"	Am't overcharged to public store account in account now stated, viz:			
	Am't paid Brander, Williams & Co., for 2 half pipes of brandy, stored by them and delivered to other persons under false pretenses; disallowed	322 00		
	Am't paid to W. H. Wilder, store-keeper, *a* $1,500 per annum, instead of $3 per day; no authority for raising his pay; disallowed	102 00		
	Am't paid P. Ducayel, deputy store-keeper, *a* $3 00 per day instead of $2 00; no authority for raising his pay; disallowed	91 00		
"	Am't disallowed in store-keeper's account, viz:			
	Am't paid P. Ducayet, deputy store-keeper, difference of salary; no voucher	27 00		
	Am't paid J. Flint, for , alleged to have been lost out of custom-house	57 80		
			599 80	
	Am't paid to W'm P. Reyburn, deputy collector at Natchitoches, salary for 2nd q'r, 1845, $375, & office rent $90, payable out of official emoluments [†Allowed under authority of Secretary of the Treasury, 10th Sept., 1841.]		*465 00	
"	Am't paid John Boyce, deputy collector at Shreveport, salary 2d q'r, 1845, payable out of official emoluments		375 00	
"	Am't charged for surveyor's office expenses 2d q'r, 1845, payable out of official emoluments		540 35	
	Amount carried forward		†30,425 34 / *31,957 45	†$30,435 34 / *$31,457 45
				$55,764 00
38	Account brought forward			
	Am't overcharged for revenue boats in account now stated:			
	Am't paid C. Lathum & D. Fisher, for work at English turn, 11½ days each, at $1 00, not authorized; disallowed		23 00	
"	Am't charged for naval officer's office expenses, 2d q'r. 1845, payable out of official emoluments		375 00	
"	Amount charged for payment on account of new marine hospital, not covered by warrant		7,668 07	
"	Am't charged for Treasury notes in account now stated, not covered by warrant		8,385,98	
		†1,042 64		
"	Commissions overcharged per last statement	*1,050 71 / †891 58		

* Erased. † Interlined in red.

Less commissions short, charged in account now stated	*885 65	†151 06	
		*165 06	†47,038 45
			*48,574 56
			*104,338 56
			†102,802 45
Deduct: Am't credited 3d q'r, 1844, for monies received on account of G. Dorsey		51 08	
" Am't of the following sums credited to him in this statement, by not charged by him, viz:			
Marine hospital disbursements 3d q'r, 1844	4,691 45		
ditto ditto 4th q'r, 1844	5,679 99		
ditto ditto 1st q'r, 1845	17,782 33		
		28,153 77	
" Amounts erroneously credited him in his account for deposits to secure duties	1,761 78		
Less am't erroneously charged by him per last statement for deposits to secure duties	1,385 40		
		376 38	
			28,581 23
			†74,221 22
		Dollars	*75,757 33

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE, *October* 11, 1845.

Ex. and stated by—

J. COLEGATE.

Add: The following sums suspended in 1st q'r acc't, 1845, viz:			
Am't paid J. H. Whitemore, ass't measurer, charged in measurer's abstract suspended for explanation, his receipt for January is signed by himself, and February he makes his mark		$135 00	
" Overpaid Vallette & Thomas in abstract of disbursements for revenue cutter Woodbury, 6 lignumvitae dogs, at 12½ c'ts each, $1 50 instead of 1 00, diff		50	
			135 50
		Dollars	74,356 72

COMPTROLLER'S OFFICE, 25*th Nov.*, 1845.

J. BARTRAM NORTH.

39 No. 6391.] TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE, 31*st July*, 1846.

I have examined and adjusted the accounts of Thomas Barrett, collector of the customs for the district of New Orleans, in the State of Louisiana, under his bond dated July 6, 1844, commencing on the 1st day of July and ending on the 30th day of September, 1845, and find that he is chargeable with the following sums, viz:

To balance of his account, ending June 30th, 1845, per report No. 5870		$75,757 33
" duties on merchandise to September 30, 1845		199,299 04
" duties on tonnage to " " "		851 21
" light-money collected to " " "		720 68
" marine hospital money collected to September 30th, 1845	$700 00	
Deduct commission thereon, @ one per cent	7 00	
		693 00
" interest received on sundries to September 30, 1845		34 61
" am't paid him by W. F. Wagner, marshal, for balance due on A. Park's bonds, No. 2142, & No. 2143, for $421 & $463, and for which amount bonds in suit must be credited in T. G. Morgan's ac		225 00
" interest paid him by W. F. Wagner, marshal, on above bonds of Parks		187 95
" am't of warrant No. 2646 on Treasurer, dated Aug. 16, 1845		56,000 00
	Dollars	333,768 82

I also find that he is entitled to the following credits:

By payments to inspectors &c., to September 30, 1845		23,472 31
" contingent expenses paid " " " "		277 73
" disbursements for the revenue cutter Woodbury " " " "		3,793 98
" " for the revenue steamer G. W. Bibb, " " " "		71 93
" " for the revenue cutter Vigilant " " " "		51 16
" " for the revenue boats " " " "		2,512 61
" postage paid on public letters " " " "		51 33
" disbursements in relation to appraisements " " " "		1,161 70

*Erased. † Interlined in red.

" fines, &c—costs of suits		1,023 38
" debentures paid on mer'd'ze exported		92,776 27
" duties on mer'd'ze refunded to correct errors		30 92
" am't paid for extra clerk hire in office of naval officer		368 00
" balance of public store account to September 30, 1845		1,670 6
" amount paid the following collectors of the customs, per orders of the Comptroller of the Treasury, with which they have been debited, viz:		
40 A. W. Walker, collector, St. Augustine, order June 6, 1845, debited per report 5863		$1,100 00
Robert Mitchel, collector, Pensacola, order July 15, 1845, debited per report 5972		1,500 00
Willis H. Arnold, collector, Pearl River, order July 26, 1845, debited per report 6094		154 84
John D. Elliott, collector, Natchez, order Aug. 28, 1845, debited per report 5987		30 00
By twenty-two days' salary to late naval officer, to July 22, 1845	$15 07	
" seventy days' salary to naval officer to September 30th, 1845	47 43	
" three months' salary to surveyor of New Orleans, to Sept. " "	62 50	
" " " " to surveyor Fort Ponchartrain to Sept. 30, 1845	62 50	
" " " " to surveyor at Bayou St. John " " "	62 00	
" twelve months' salary to surveyor of La Fayette " " "	250 00	
		500 00
" am't of warrant No. 3640, in favor of the Treasurer, dated Aug. 2, 1845	6,950 00	
" " " " 3656, " " " " " Aug. 15, "	20,036 07	
" " " " 3657, " " " " " Aug. 21, "	4,659 63	
" " " " 3750, " " " " " Sept. 30, "	3,223 66	
" " " " 3751, " " " " " " "	7,496 15	
" " " " 3752, " " " " " " "	5,205 46	
" " " " 3774, " " " " " " "	50,000 00	
		97,570 97
" commissions on dollars 173,125 14, a 1 per cent		1,731 25
And that the balance due the United States on the 1st day of October, 1845, amounted to		103,919 76
	Dollars	333,768 82

As will appear from the statement and accounts herewith transmitted for the decision of the Comptroller of the Treasury thereon.

W'M COLLINS, *1st Auditor,*

To JAMES WMCULLOH, Esquire,
Comptroller of the Treasury.

Auditor's balance brought down	$103,919 76
Deduct—this sum being the amount of net difference to his credit—as per corrected statement herewith	1,898 08
	Dollars 102,021 68

COMPTROLLER'S OFFICE.

Admitted and certified to the above as corrected 5th day of September, 1846.

J. W. McCULLOH, *Comptroller.*

To R. H. GILLET, Esq., *Register.*

41 *Thomas Barrett, under his bond dated July 6, 1844, in account with the United States.*

DR.

		†$74,356 72
To balance of his account ending June 30, 1845, per report No. 5870		*75,757 33
" duties on merchandise to September 30, 1845		199,299 04
" duties on tonnage to " " "		851 21
" light-money collected		720 68
" marine hospital money collected to September 30, 1845	700 00	
Deduct commissions thereon a one p'r c't	7 00	
		693 00
" interest received to September 30, 1845		34 61
" amount paid him by W. F. Wagner, marshal, for balance due on A. Parks' bonds, No. 2142 & No. 2143, for $421 & $463, and for which amount of bonds in suit must be credited to Thomas G. Morgan, late coll'r's account		225 00
" int. paid him by W. F. Wagner, marshal, on above bonds of Parks		187 95
" amount of warrant No. 2646, on Treasurer, dated Aug. 16, 1845		56,000 00
		†332,368 21
	Dollars	*333,768 82

42 CR.

	†$23,499 79
By payments to inspectors, &c., to September 30, 1845	*23,472 31
" " to dep'ty collector at Natchitoches " " " "	465 00
" contingent expenses paid " " " "	277 73
" disbursements to the revenue cutter Woodbury " " " "	3,793 98
" " for the revenue steamer Geo. M. Bibb " " " "	71 93
" " for the revenue cutter Vigilant " " " "	51 16
" " for the revenue boats " " " "	2,512 61
" postage paid on public letters " " " "	51 33

*Erased. † Interlined in red.

"	disbursements in relation to appraisements " " " "		1,161 70
"	fines, &c., costs of suits paid " " " "		1,023 38
"	debentures paid on merchandise exported " " " "		92,776 27
"	duties on merchandise refunded to correct errors " " " "		30 92
"	am't paid for extra clerk hire in office of naval officer		368 00
"	balance of public store account to September 30, 1845		1,670 68
"	amount paid the following collectors of the customs, per orders of the Comptroller of the Treasury, with which they been respectively debited, viz.:		
	A. W. Walker, St. Augustine, order June 6, 1845, debited per report 5863		1,100 00
	Rob't Mitchel, collector, Pensacola, order July 15, 1845, debited per report 5972		1,500 00
	Willis H. Arnold, collector, Pearl River, order July 26, 1845, debited per report 6094		154 84
	John D. Elliott, collector, Natchez, order Aug. 28, 1845, debited per report 5987		30 00
"	twenty-two days' salary to late naval officer to July 22, 1845	$15 07	
"	twenty days' salary to naval officer to Sept. 30, 1845	47 43	
"	three months' salary to surveyor of New Orleans to September 30, 1845	62 50	
"	" " " to surveyor of Port Ponchartrain " " "	62 50	
"	" " " to surveyor of Bayou St. John's " " "	62 50	
"	twelve months' salary to surveyor of La Fayette " " "	250 00	
			500 00
"	am't of warrant No. 3640 in favor of the Treasurer, dated Aug. 2, 1845	6,950 00	
"	" " " " 3656 " " " " Aug. 15, 1845	20,036 07	
"	" " " " 3657 " " " " Aug. 30, 1845	4,059 63	
"	" " " " 3750 " " " " Sept. 30, 1845	3,223 66	
"	" " " " 3751 " " " " " " " "	7,496 15	
"	" " " " 3752 " " " " " " " "	5,205 46	
"	" " " " 3774 " " " " " " " "	50,000 00	
			97,570 47
	†173,622 61		†1,736 24
	Commissions on dollars *173,125 14-100, a one per cent		*1,731 25
			†102,021 68
	Balance due the United States		*103,919 76
			†332,368 21
		Dollars	*333,768 82

43 The balance due the United States per his account ending Sept. 30th, 1845, is $126,407 87

Add:	Amount overcharged for payments to inspectors, &c., 3d q'r, 1844:		
	Overpaid S. Boyd, weigher, his fees for weighing, $440 61; ch'g'd $951 62	511 01	
"	Am't overcharged for contingent expenses, 3d q'r, 1844:		
	Am't paid subscription to Daily Morning Herald; disallowed	5 00	
	Am't paid subscription to N. Orleans Com'l Bulletin; disallowed	12 00	
"	Am't charged for payment to G. W. Lewis, as inspector at Natchitoches—a bill receipted by Lewis himself, and verified, is required	822 00	
"	Am't of R. Coudon's bill, for keeping a horse for capt. of night watch; disallowed	15 00	
"	Am't charged Balie Payton—dist. attorney's bill—for fees, No. 5 ..... $459		
	& bill of fees, No. 7—judge's certificate wanting 255	714 00	
"	Am't overcharged to public store account, 3d q'r 1844, particularized in statement of account for said quarter	384 89	
"	Am't overcharged for payments to inspectors, &c., 4th q'r 1844, as particularized in former statements	2,246 72	
"	Am't overpaid revenue boatmen, 4th q'r 1844—added, $10 per month to their wages, without authority	73 55	
	Carried over	$4,784 17	$126,407 87
44	Amount brought over	$4,784 17	$126,407 87
Add:	Am't overcharged for contingent expenses, 4th q'r, 1844:		
	P'd R. Condon, for keeping a horse for captain of night watch; disallowed $45 00		
	P'd J. J. Langdon, as inspector—the bill must be verified 255 00		
	P'd Mr. Swinburn, discharging coal; disall'd; to be paid by contractor. 50 00		
	P'd A. McDonald, piloting coal-barge; disallowed; to be paid by contractor 24 00		
	P'd David Hayden, travelling expenses to Washington; disallowed 150 00	524 00	
"	Disbursements for revenue cutter Vigilant, 4th q'r 1844, overcharged am't of half bbl. beef charged in L. P. Halleys' & Co. bill; disallowed	5 50	
"	Overcharged to public store account, 4th q'r, 1844:		
	Store-keeper and deputy store-keeper's pay, increased without authority	191 00	
"	Am't charged for Treasurer's draft, 4th q'r, 1844; will be placed to his credit next ac	10 55	
"	Am't charged for payments on acc't of new marine hospital, 4th q'r, 1844, not cov'd by warrant	100 00	
"	Am't charged for payment on acc't of G. Dorsey, late collector; must settle it themselves	3 80	
"	Am't overcharged to public store acc't, 1st q'r, 1845, as particularized in last statement	552 16	
"	Overcharged for payments to inspectors, &c., 1st q'r, 1845, as particularized in	†2,409 00	
	last statement	*2,879 59	
"	Am't overcharged for contingent expenses, 1 q'r, 1845, as particularized in last statement	485 00	

* Erased. † Interlined in red.

"	Am't of disb., revenue cutter Woodbury, 1 q'r, 1845, overcharged; paid E. Laughlin, ward-room cook, Jan'y, Feb'y, & March, per pay-roll; disallowed; not authorized	$72 85		
"	Paid H. D. Pierce, sheriff, for maintenance of a deserter; not authorized	62 00		
			134 85	
"	Am't short credited for fines, &c.; the collector has not credited the United States with the moiety of case No. 6186, 1 box No. 1, B, 11,000 segars		124 46	
	[†Allowed under act of the Sec'y of the Treasury, dated 31st August, 1841.]			
"	Am't paid W. P. Reyburn, deputy collector, Natchitoches, salary, 1 q'r, 1845, $375, & office rent $90, payable out of official emoluments		*465 00	
"	Am't paid John Boyce, deputy collector, Shreveport, 15th Jan'y, to March 31, 1845, [†suspended] [*payable out of off'l emoluments]		319 86	
"	Am't paid on account of G. Dorsey, late coll'r; must settle it themselves		4 80	
"	Am't paid for stationery for deputy surveyor, & payable out of off'l emol'ts		534 25	
"	Am't charged for Treasury note, 1 q'r, 1845, will be placed to his credit by warrant in next statement		50 00	
"	Am't overpaid for payments to inspectors, &c., 2nd q'r, 1845, as particularized in last statement		†4,821 45 *4,942 97	
"	Am't overcharged to contingent expenses, 2nd q'r, 1845; am't paid Jeffersonian Republican for advertising unclaimed goods, payable out of proceeds		348 00	
			†$15,402 85	
	Carried forward		*16,459 96	$126,407 87
			†$15,402 85	
45	Amount brought over		*16,459 96	$126,407 87
Add:	Am't overpaid on acc't of revenue boat R. J. Walker, being more than the sum authorized to be expended; J. Pennoyer's bill, $138 04, and A. Latham's bill, $6 00		144 04	
"	Am't paid R. Coudon for keeping a horse for capt. of night inspector, dis-all'd		45 00	
"	Am't paid for mileage to Ed. Faures, $25, & Cha's Perrault, $25, as river inspectors, who do not appear to have been authorized by Secretary		50 00	
"	Am't overpaid A. S. Withers, late inspector at Shreveport, 7 mo's 23 days, $20 per month; charged $159 33 instead of 154 84		4 49	
"	Am't overissued and overpaid debenture No. 420, Barber, Brothers & Co., April 25, 1845	$100 00		
"	Am't overis'd & overpaid debenture No. 638, M. Doyle, June 12, 1845	95	100 95	
"	Disbursements revenue cutter Woodbury, overcharged, 2d q'r, 1845:			
	Am't paid E. Laughlin, ward-room cook, April, May, & June, 1845, not authorized by the Secretary of the Treasury	76 55		
	Commissions on cutter Woodbury's disbursements	1 04	77 59	
"	Am't overcharged to public store acc't, 2d q'r, 1845:			
	Amount paid Brander, Williams & Co., for 2 half pipes brandy, stored by them, and delivered to other persons under false pretenses, dis-all'd	322		
"	Am't overpaid W. H. Wilder, store-keeper—no authority for raising his pay	102		
"	Am't overpaid F. Ducayet, deputy store-keeper, for raising his pay	91		
	Disallowed in store-keeper's ac. p'd deputy store-keeper; diff. of salary	27		
	Paid J. Flint for gin alleged to have been lost out of 1 pipe in custom-house	57 80	599 80	
	[†Allowed under act of the Secretary of the Treasury, dated 31 Aug., 1841.]			
	Am't paid W. P. Reyburn, deputy collector, Natchitoches, salary 2d q'r, 1845, $375, & office rent $90, payable out of off'l emol'ts		*465 00	
	Am't p'd John Boyce, dep't collector, Shreveport, salary 2d q'r, 1845, payable out of off'l emol		375 00	
"	Am't charged for surveyor's office expenses, 2d q'r, 1845, payable out of his off'l emol'ts		540 35	
"	Am't charged for expenses of naval office, 2d q'r, 1845, payable out of his off'l emol'ts		375 00	
"	Am't charged on ac. of new marine hospital, more than covered by warrant No. 3656		137 00	
"	Am't charged for Treasury notes, 2d q'r, 1845, more than covered by warrant		435 98	
"	Am't overcharged for disbursements revenue boats: P'd C. Latham, & D. Fisher for work at English turn, 11½ days a 1; disall'd		23 00	
"	Am't overcharged for payments to inspectors &c., 3d quarter, 1845:			
	Charged for payment to G. O. Forbes, inspector, no voucher	$276		
	Overpaid Tho's K. Handy, inspector, absent 84 days; disall'd	252		
	Overpaid J. Pennoyer, capt. night insp'r, absent 35 nights; disall'd	105		
	Am't charged for payment to F. Barney, night insp'r, no voucher	93		
	Am't paid J. Lane, watchman; disallowed; not authorized by the Secretary	162		
	Am't overp'd N. C. Snethen, marker—am't charged, $725 46;			
	[*fees mark'g spirits, W. & Cords] $199 00	*$526 46		
	[†Fees earned being $226 48—diff]	†498 98	†1,386 98 *1,414 46	
			20,698 03	
	Carried forward		*$22,247 62	$126,407 87

*Erased. † Interlined in red.

			†$20,698 03	
46	Amount brought over		*22,247 62	$126,407 87
Add:	Am't overcharged to contingent expenses:			
	M. M. Cohen's of costs of suits, errors in addition	$ 50		
	S. W. Downs' bill, dist. att'y, cost of suit; judge's certificate wanting.	17		
	P'd R. Condon, keeping horse for capt. night watch; disallowed	15		
	P'd T. G. Chase, horse-hire; disallowed	34 35		
			$66 85	
"	Disbursements on ac. of revenue boat Sabine Pass, disallowed, the expenditures not being authorized by the Treasury		282 21	
	[†Allowed under act of the Sec'y of the Treasury, dated 31st August, 1841.]			
	Am't paid deputy collector, Natchitoches, salary $375, 3d q'r, 1845, & office rent, $90; payable out of off'l emoluments		*465 00	
"	Am't overcharged for disbursements, revenue cutter Woodbury, 3d q'r, 1845:			
	Ch'g'd for payment Capt. Winslow Foster, August pay-roll not receipted	100		
	Ch'g'd for pay't, John B. Miley, master-at-arms, August pay-roll not receipted	10 92		
	Ch'g'd for pay't Capt. Winslow Foster, Sept. pay-roll not receipted	100		
	Ch'g'd for pay't to John Frances, cabin steward, Sept, pay-roll not receipted	25 50		
	Charged for pay't to N. Hubbard, boy, Sept, pay-roll not receipted	10 70		
	Ch'g'd in T. W. Hitchcock, jr.'s, bill, Galveston, for beef & vegetables; disallowed	30 93		
	Am't of Shaw & Co.'s bill of beef & vegetables, disallowed	49 28		
	Am't of Thomas P. Anderson's bill for medical attendance; disallowed	17 00		
	Commissions on disb. revenue cutter Woodbury, overcharged	1 32		
			345 65	
"	Am't overcharged for balance of public store ac., 3d q'r, 1845:			
	Am't overpaid F. Ducayet, deputy, for salary	$92		
	Am't charged as payment to store-keeper to pay drayage, not a charge against the U. States, as the store-keeper charges the drayage in his abstract of stores	180		
	Am't charged in storage abstract, p'd deputy, difference of salary; disallowed	27 00		
			299 00	
"	Am't charged for office expenses of naval office, payable out of naval officer's off'l emoluments		330 07	
"	Am't charged for office expenses of surveyor's office, payable out of surveyor's off'l emoluments		407 79	
"	Am't charged for payments on acc't of new marine hospital, not yet covered by warrant		196 45	
"	Am't charged for Treasury notes not yet covered by warrant		1,403 00	
"			†151 06	
"	Commissions overcharged per last statement		*$165 06	
			†87 95	
"	" " in acc't now stated		*92 94	†239 01
				*258 00 †24,868 06
				*26,301 64
	Carried over			$150,675 93
				*152,709 51
47	Amount brought over			*152,709 51
				†150,675 93
Deduct	am't credited, 3d q'r, 1844, for moneys received on acc't of G. Dorsey, late collector, a matter to be settled between them		51 08	
"	Marine hospital disb., 3d q'r, 1844, not charged by collector		4,691 45	
"	Marine hospital disb., 4th q'r, 1844, not charged by collector		5,679 99	
"	Marine hospital disb., 1st q'r, 1845, not charged by collector		17,782 33	
"	Marine hospital disb., 2nd q'r, 1845, not charged by collector		4,659 63	
"	Light-house disb., 3rd q'r, 1844, not charged by collector		3,223 66	
"	Light-house disb., 4th q'r, 1844, not charged by collector		7,496 15	
"	Light-house disb., 1st q'r, 1845, not charged by collector		5,205 46	
				48,789 75
			Dollars	*$103,919 76
				†101,886 18
Add:	Am't suspended in last statement by Comptroller			135 50
				$102,021 68

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE, *July*, 1846.

JAMES M. TORBERT.

COMPTROLLER'S OFFICE,
31st August, 1846.

J. BARTRAM NORTH.

*Erased. † Interlined in red.

48 No. 6423.] TREASURY DEPARTMENT,
First Auditor's Office, August 17, 1846.

I have examined and adjusted the accounts of Thomas Barrett, late collector of the customs for the district of New Orleans, in the State of Louisiana, under his bond, dated 6th July, 1844, commencing on the first and ending on the twelfth day of October, 1845, and find that he is chargeable with the following sums, viz:

To balance of his account ending 30th September, 1845, per report No. 6391		$103,919 76
" duties on merchandise from 1st to 12th October, 1835		41,303 49
" duties on tonnage " " " " " "		264 34
" light-house money collected " " " " " "		264 34
" interest received " " " " " "		365 38
" marine hospital money collected " " " " " "	168 75	
Deduct commission thereon a one per cent	1 69	
		167 06
	Dollars	146,284 37

I also find that he is entitled to the following credits, viz:

By payments to inspectors, &c., from 1st to 12th October, 1845		36 12
" contingent expenses paid " " " " " "		78 30
" postage on public letters paid " " " " " "		1 63
" disbursements for revenue boats " " " " " "		25 80
" ditto in relation to appraisements " " " " " "		2 00
" debentures paid on merchandise exported " " " " " "		2,946 91
" balance of public store account " " " " " "		4 00
" am't of the following warrants in favor of the Treasurer of the United States:		
No 15 (L. H.) dated 11th October, 1845	$3,385 44	
" 3814, (Tr notes int.,) " 17th " "	1,332 53	
" 3823, (Tr. notes,) " 25 November, "	1,300 00	
" 3896, (M. H.) " 31 December, "	3,666 55	
" 3942, (deposit,) " " " "	48,000 00	
" 3965, (draft,) " " " "	10 55	
" 3967, (L. H.,) " 7th January, 1846	3,233 94	
" 3971, (Tr. notes, int.,) " 28 " "	259 00	
" 3978, (Tr. notes,) " 25 February. "	50	
		61,238 01
" am't paid to Martin Duralde, late naval officer, and with which said Duraldie has been debited per report No 6395		375 00
" commissions on dollars $65,192 63 a one per cent		651 92
And that the balance due to the United States on the thirteenth day of October, 1845, amounted in cash on hand to		80,924 68
	Dollars	146,284 37

49 As will appear from the statement and accounts herewith transmitted for the decision of the Comptroller of the Treasury thereon.

WM COLLINS.
First Auditor.

To JAMES MCCULLOH, Esq.,
First Comptroller of the Treasury.

Auditor's balance brought over	$80,924 68
Deduct amount of net difference to his credit as per corrected statement herewith	1,898 08
Dollars	79,026 60

COMPTROLLER'S OFFICE.

Admitted and certified to the above as corrected, 5th day of September, 1846.

J. W. MCCULLOH,
Comptroller.

To R. H. GILLET, Esq., *Register.*

50 *Thomas Barrett, late collector, under his bond dated 6th July,* 1844, *in account with the United States.*

DR.

	†$102,021 68
To balance of his account ending 30th September, 1845, per report No. 6391	*103,919 76
" duties on merchandise from 1st to 12th October, 1845	41,303 49
" duties on tonnage " " " " " "	264 34
" light-house money collected " " " " " "	264 34
" interest received " " " " " "	365 3

* Erased. † Interlined in red.

" marine hospital money collected " " " " " "	$168 75	
Deduct commission thereon at one per cent	1 69	
		167 06
		†144,386 29
	Dollars	*146,284 37

51 CR.

By payments to inspectors, &c., from 1st to 12th October, 1845		$36 12
" contingent expenses paid " " " " " "		78 30
" postage on public letters paid " " " " " "		1 63
" disbursements for revenue boats " " " " " "		25 80
" ditto in relation to appraisements " " " " " "		2 00
" debentures paid on merchandise exported " " " " " "		2,946 91
" balance of public store account " " " " " "		4 00
" amount of the following warrants in favor of the Treasurer of the U. States:		
No. 15 (L. H.) dated October 11, 1845	3,385 44	
3814, (Tr. notes & int.) " " 17, "	1,332 53	
3923, (Tr. notes) " November 25, "	1,300 00	
3896, (M. H. 3d q'r, 1845) " December 31, "	3,666 55	
3942, (deposit) " do do "	48,000 00	
3965, (draft) " do do "	10 55	
3967, (L. H. 3d q'r 1845) " January 7, 1846	3,233 94	
3971, (Tr. notes & int.) " do do "	259 00	
3978, (Tr. notes) " February 25, "	50 00	
		61,238 01
" am't paid Martin Duralde, late naval officer, and with which said Duralde has been debited per report No. 6395		375 00
†65,192 63		
" commissions of dollars *65,192 63 at one per cent		651 92
Balance due to the United States in cash on hand		†79,026 60
		*80,924 68
		†144,386 29
	Dollars	*146,284 37

52 The balance due to the United States per his account ending 12th Oct., 1845 ..... 36,815 86

Add: Am't overcharged for payments to inspectors, &c., 3d q'r, 1844, viz:			
Overpaid S. Boyd, weigher, his fees for weighing, $440 61, charged $951 62, diff		$511 01	
" contingent expenses overcharged, 3d q'r, 1844, viz:			
Paid subscription to Daily Morning Herald; disallowed	5 00		
Paid ditto to N. Orleans Com'l Bulletin; disallowed	12 00		
		17 00	
" Amount paid G. W. Lewis as inspector at Natchitoches, 3d q'r 1844, suspended; a bill receipted by Lewis himself and duly verified is required		822 00	
" Am't of R. Condon's bill for keeping a horse for captain of night inspectors, 3d q'r, 1844, disallowed		15 00	
" Am't charged for district attorney's (Balie Peyton's) bill of fees suspended, the judge's certificate wanting { No. 5 459; No. 17 255 }		714 00	
" Amount overcharged to public store acc't, 3d q'r, 1844, viz:			
Overpaid W. H. Wilder, store-keeper, from 25 July to 30th Sept., 1844; authority wanted for increase of his pay	74 23		
Extra pay to J. E. Quere, late store-keeper; disallowed	113 66		
Extra pay to E. Wiltz, deputy store-keeper; disallowed	93 00		
Overpaid E. Wiltz, deputy store-keeper, for 3d q'r, 1844	92 00		
Paid subscription to Louisiana Courier; disallowed	12 00		
		384 89	
Am't overcharged for payments to inspectors, &c., 4th q'r, 1844, viz:			
Overpaid to C. Hurst, inspector, absent 19 days *a* $3 00	57 00		
do O. B. Bradfute do " 24 " *a* 3 00	72 00		
do L. E. Collins do " 16 " *a* 3 00	48 00		
Am't paid the following persons, as inspectors, not authorized as such by the Secretary of the Treasury, viz:			
Paid P. E. Cruzat $171, C. E. Perrault $183	354 00		
" A. J. Fallon, as night insp'r, $276, W. Silk $258	534 00		
" Jno. Dallman $195, F. Barnes, jr., $111 00, M. Monaghan $93	399 00		
" E. Faures, as inspector, removed 29th August, 1844; disallowed	183 00		
Overpaid S. Boyd, weigher, his fees per abstract, am't'g to $1,012 67	599 72		
		2,246 72	
Am't overpaid revenue boatmen 4th q'r, 1844—$10 per month, added to their wages without authority		73 55	
Contingent expenses 4th q'r. 1844, overcharged, viz:			
Paid R. Condon for keeping a horse for capt. of night inspectors, disallowed	$45		
" J. J. Langdon, as inspector; the bill must be verified	255 00		
" M. Swinburn for discharging coal, disall'd; he should been p'd by contractor	50 00		
" A. McDonald for piloting coal-barge, disallowed; should have been p'd by contractor	24 00		
" David Hayden for travelling expenses to Washington; suspended	150 00		
		524 00	
Carried forward		$5,308 17	$36,815 86

* Erased. † Interlined in red.

53	Amount brought over		$5,308 17	$36,815 86
Add:	Disbursements for revenue cutter Vigilant 4th q'r, 1844, overcharged:			
	Paid for half barrel of beef charged in S. & K. Halley & Co.'s bill, disallowed		5 50	
	Am't overcharged to public store acc't 4th q'r, 1844, viz:			
	Pay of store-keeper & deputy store-keeper, increased without authority.		191 00	
"	Am't charged for payment on account of the marine hospital, [*not cov'd by warrant,] [a separate account for which will be stated & the am't brought to his credit in next statement]		100 00	
"	Am't charged for payment on account G. Dorsey, late collector; to be settled between themselves		3 80	
'	Am't overcharged public store acc't 1 q'r, 1845, viz:			
	Paid E. Wiltz, deputy store-keeper, as "difference of salary, 4 q'r, 1844;" disallowed	$50		
	Paid subscription to newspaper; disallowed	5 00		
	Paid deputy store-keeper as "difference of salary, 1 q'r, 1845;" disall'd, no vou. or name	23 00		
	Paid W. H. Wilder, store-keeper, (pay increased without authority)	105 00		
	Paid W. S. McColloh; disallowed, as Wilder has been paid for the same time, and only one store-keeper can be allowed	279 16		
	Overpaid E. Wiltz, late deputy store-keeper, his compensation being only $2 p'r day	36 00		
	Overpaid F. Ducayet, deputy store-keeper, his compensation being only $2 per day	54 00		
			552 16	
	Am't overcharged for payments to inspectors, &c., 1st q'r, 1845, viz:			
	Paid J. J. Laugdon, insp'r, 15 days absent, disallowed	45 00		
	Paid the following persons as inspectors, not authorised as such by the Sec'ry of the Treasury, viz:			
	Benjamin Williams, $270; Jos. Genois, $39; A. M. Dupern $48	357 00		
	C. S. Hayden, $72; P. E. Crozat, $270; P. Bagley, $42; H. F. Cantzon, $42;	426 00		
	J. J. Nicholson, $42; J. H. Campbell, 30; F. Thomas, $39; G. V. H. Forbes, $30	150 00		
	M. F. Neville, $42; E. Prures, (removed August, 1844,) $270; C. Perrault, $270	582 00		
	Paid night inspectors, A. J. Fallon, $270; W'm Silk, $270; Jno. Dallman, $270	810 00		
	" J. P. Ross	39 00		
	Overpaid N. C. Snethen, for marking spirits, cordials, wines	*470 59		
*Allowed in pursuance of Comptroller's circular 8th November, 1841:			†2,409 00	
			*2,879 59	
	Contingent expenses 1st q'r, 1845, overcharged, viz:			
	Paid David Hayden for desks & chairs; payable out of off'l emol'ts	20 00		
	Paid J. Miller for piloting coal-barges; the coal was to be delivered by the contractor	30 00		
	Paid J. C. Johnson's bill for searching for sch'r Vigilant; disallowed; not authorized, viz: Bill No. 4, $66, bill No. 5, $222	288 00		
	Paid M. Swinburn's bill for transportation and delivery, (coal-boats;) the coal was to be delivered free of expense by the contractor	102 00		
	Paid R. Condon's bill for keeping a horse for captain of night inspectors; disallowed	45 00		
			485 00	
			†9,054 63	
	Carried forward, over		*$9,525 22	$36,815 86
			†9,054 63	
54	Amount brought over		*$9,525 22	$36,815 86
	Add disbursements for revenue cutter Woodbury, overcharged 1st qr., 1845:			
	Paid E. McLaughlin, ward-room cook, January, February, and March, per pay-roll; disallowed: not authorized by the Secretary of the Treasury	72 85		
	Paid H. D. Peire, sheriff, for maintenance of a deserter; disall'd; not authorized	62 00		
			134 85	
	Am't short, credited for fines, &c. The collector has not credited the U. States with their moiety in case No. 6186, 1 box No. 1—11,000 segars		124 46	
	Allowed in 2d q'r, under act of the Sec'y of the Treas'y, 31 Aug., 1841.:			
	Am't paid W. P. Reyburn, deputy collector of Natchitoches, salary 1st q'r, 1845, $375 office rent $90, payable out of official emol'ts		*465 00	
	[†Allowed in 2d q'r under act of the Sec'y of the Treas'y, 31 Aug., 1841.]			
	Paid John Boyce, deputy collector at Shreveport, for salary, 1st q'r, 1845; suspended for explanation—his per-diem allowance being $3 as insp'r, under act of the Sec'y of the Treas'y, dated 23d Aug., 1844		†$319 86	
	Paid John Boyce, dep'y coll'r at Shreveport, from 15th Janu'y to 31 March, 1845, payable out of off'l emoluments		*319 86	
	Paid on ac. of G. Dorsey, late collector, 1st q'r, 1845; to be settled between themselves		4 80	
	Paid for stationery for deputy surveyor, 1st q'r, 1845; payable out of surveyor off'l emoluments		534 25	
	Amounts overcharged for payments to inspectors, &c., 2d q'r, 1845:			
	P'd P. Maspero, 2 days absent on leave; disallowed	6 00		
	Paid L. A. Becancord, no voucher, $273; J. S. Harris, no voucher, $273	546 00		
	Paid the following persons as inspectors, not authorized as such by the Secretary of the Treasury, viz:			
	P. E. Crozat, $273; A. M. Dupern, $273; P. Bagley, $273; M. L. Neville, $273	$1,092 00		
	J. J. Nicholson, $273; Jos. Genois, $273; G. N. Forbes, $273; B. Williams, $297	1,116 00		

* Erased. † Interlined in red.

Paid river inspectors, viz: E. Faures, $273; C. Perrault, $273	546 00		
Paid night inspectors, viz: A. J. Fallon, $273; W'm Silk, $273	546 00		
Paid do. do. J. Dallman, $273; J. P. Ross, $273	546 00		
Am't overpaid N. C. Snethen, marking wines, spirits, & cordials, &c., this q'r, amounts to	†$399 60 *278 15	†$23 45 *544 97	
[†Difference allowed under Comptroller's circular 8th November, 1841.]			
		†4, 821 45	
		*4, 942 97	
Contingent expenses overcharged 2d q'r, 1845, viz:			
Paid "Jeffersonian Republican" for advertising unclaimed goods; should be paid out of proceeds of sale	348 00		
Paid bill of J. Pennoyer, $138 04, and bill of W. Latham, $6 00, on account of revenue boat "R. J. Walker," being more than the sum authorized to be expended for said boat, disallowed	144 04		
Paid R. Coudon for keeping a horse for captain of night inspectors, disallowed	45 00		
		†14, 994 30	
Carried over	$537 04	*16, 051 41	$36, 815 86
		†14, 994 30	
55 Amount brought over	$537 04	*$16, 051 41	$36, 815 86
Add—Paid for mileage to the following persons as river inspectors, who did not appear to have been authorized as such by the Secretary of the Treasury, viz:			
Ed. Faures, $25; Ch. Perrault, $25	50 00		
Overpaid A. S. Withers, late inspector at Shreveport, 7 months & 23 days, *a* $20 per month; charged $159 33 instead of $154 84—diff	4 49		
		591 53	
Overcharged debentures paid 2d q'r 1845, viz:			
Overissued & overpaid debenture No. 420, Barbour, Smith & Co., April 25, 1845	100 00		
Overissued & overpaid debenture No. 638, M. Doyle, June 12, 1845	95		
		100 95	
Disbursements for revenue cutter Woodbury, overcharged 2d q'r, 1845, viz:			
Paid E. Laughlin, ward-room cook, April, May, & June, 1845, not authorized by the Secretary of the Treasury, disallowed	76 55		
Overcharged for commissions for disbursements for cutter Woodbury	1 04		
		77 59	
Am't overcharged to public store acc't, 2d q'r, 1845, viz:			
Paid Brander, Williams & Co. for 2 half pipes brandy stored by them & delivered to other persons under false pretences; disallowed	322 00		
Paid W. H. Wilder, store-keeper, at the rate of $1,500 per annum instead $3 00 per day—no authority for raising his pay	102 00		
Paid F. Ducayet, deputy store-keeper, *a* $3 00 instead of $2 00 per day, diff.	91 00		
Amount disallowed in store-keeper's account, viz:			
Paid F. Ducayet, deputy store-keeper, "difference of salary;" no voucher	27 00		
Paid J. Flint, for gin alleged to have been lost out of one pipe in custom-house	57 80		
		599 80	
Am't paid to W. P. Reyburn, deputy collector at Natchitoches, salary for 2d q'r, 1845, $375, office rent $90, payable out of off'l emoluments		*465 00	
[†2d q'r. Allowed under act of the Sec'y of the Treasury, 31 Aug 1841.]			
(Am't p'd to John Boyce, deputy collector at Shreveport, for salary, 2d q'r, 1845—suspended for explanation; his per-diem allowed being $3 00, as inspector)		†375 00	
Am't paid to John Boyce, deputy collector at Shreveport, salary, 2d q'r, 1845, payable out of off'l emoluments		*375 00	
Am't charged for surveyor's office expenses, 2d q'r 1845, payable out of his off'l emoluments		540 35	
Am't charged for new marine hospital, 2d q'r, 1845, more than covered by warrant No. 3656		137 00	
Am't charged for Treasury notes, 2d q'r, 1845, more than covered by warrant, being the amount of stolen note & interest thereon		103 45	
Revenue boat disbursements, 2d q'r 1845, overcharged, viz:			
Paid C. Latham & D. Fisher for work at English Turn, 11½ days each, *a* $1 00—not authorized: disallowed		23 00	
		†$16, 542 97	
Carried over		*$19, 065 08	$36, 815 86
		†$16, 542 97	
56 Amount brought over		*$19, 065 08	$36, 815 86
Add payment to inspectors, &c., 3d quarter, 1845:			
Paid G. V. Forbes, insp'r—no voucher—$276; T. K. Handy, 84 days absent, disall'd, $252	528		
" J. Pennoyer, capt. night inspectors, absent 35 nights	105		
" F. Barney, night inspector—no voucher	93		
" J. Lane, watchman, disallowed—not authorized by Secretary of the Treasury	162		
Overpaid N. Snethen, marker; am't charged	$725 46 †226 48		
Am't of fees for marking spirits, wines, & cordials	*199 00	†498 98 *526 46	†1, 386 98 *1, 415 46
Contingent expenses, 3d q'r, 1845, overcharged:			
Overpaid M. M. Cohen, bill of costs of suit, being an error in addition	50		

* Erased. † Interlined in red.

Paid S. W. Down's (district att'y) bill of costs of suit—suspended for want of judge's certificate	17 00		
Paid R. Coudon for keeping a horse for captain of night inspector, disallowed	15 00		
Paid T. J. Chase, horse hire, disallowed	34 35		
		66 85	
Disbursements for revenue boat at Sabine Pass; disallowed, the expenditures not being authorized by the Secretary of the Treasury		282 21	
[3d q'r allowed under act of Sec'y of the Treasury, 31 August, 1846.]			
Am't paid deputy collector at Natchitoches, salary 3d quarter, 1845, $375, & office rent $90, payable out of official emoluments		*465 00	
Disbursements for revenue cutter Woodbury, 3d q'r 1845, suspended, viz:			
Charged as p'd Capt. W. Foster, per pay-roll for Aug., $100; for Sept., $100; not receipted	$200 00		
" " " John B. Miley, master-at-arms, per pay-roll for August—not receipted	10 92		
" " " John Francis, cabin steward, pay-roll for September not receipted	25 50		
" " " N. Hubbard, boy, September pay-roll not receipted	10 70		
Paid T. W. Hitchcock's, jr's bill, at Galveston, for beef & vegetables, disallowed	30 93		
Paid Shaw & Co.'s bill for beef and vegetables—disallowed	49 28		
Paid Thomas P. Anderson's bill for medical attendance; disallowed	17 00		
Commissions on disbursements for revenue cutter Woodbury, overcharged	1 32		
		345 65	
Amount overcharged as balance of public store account, 3d q'r, 1845, viz:			
Overpaid F. Ducayet, deputy store-keeper, for salary	92 00		
Am't charged as payment to store-keeper to pay drayage, not a charge against the United States, as the store-keeper charges the drayage to his abstract of storage	180 00		
Am't charged in storage abstract as paid deputy—"difference of salary"—disallowed	27 00		
		299 00	
		†19,923 66	
Amount carried forward		*$21,938 25	$36,815 86
		†19,923 66	
57 Amount brought over		*$21,938 25	$36,815 86
Add: Am't charged for office expenses of naval office, 3d q'r, 1845, payable out of naval officer's official emoluments		330 07	
" Am't ch'g'd for office expenses of surveyor's office, payable out of surveyor's off'l emol'ts		407 79	
" Am't ch'g'd for payment on acc't of new marine hospital, not yet covered by warrant		196 45	
Payments to inspectors, &c., from 1st to 12th October, 1845, viz:			
Paid Ch's Perrault as river inspector; said Perrault not appearing as such on the books of the Secretary of the Treasury		36 00	
Contingent expenses from 1st to 12th October, 1845, overcharged, viz:			
Paid Ch. Perrault for mileage as river inspector, disallowed, as said Perrault does not appear as such on the books of Secretary of the Treasury		5 00	
Revenue-boat disbursements, overcharged from 1st to 12th October, 1845, viz:			
Paid F. Delarue and W'm Claiborne, boatmen, each $1 50 per day, for 13 days instead of $30 per month, which is the allowance; difference		13 20	
Am't of the following sums charged for marine hospital disbursements more than covered by warrants, being for seamen retained in the hospital beyond the time authorized, viz:			
3d q'r 1844	$758 26		
4 " "	996 87		
1 " 1845	540 10		
3 " "	356 78		
	2,652 01		
Deduct: Am't short, charged for marine hospital disbursements, 2d q'r 1845, being less than covered by warrant No. 3657	1,863 45	788 56	
Am't charged for light-house disbursements more than covered by warrants, being for sundry items suspended & disallowed for reasons given to him on adjustment of said accounts, viz:			
3d q'r 1844	$8 71		
4th " "	75 85		
2 " 1845	102 50		
	187 06		
Deduct: Short charged for light-house disbursements, 3d q'r, 1845, being less than covered by warrant No. 3967	151 29	35 77	
Am't charged for Treasury notes from 1st July to 12th October, 1845, more than cov'd by warrants, being the amount of one note returned for proper endorsement		50 00	
Am't charged for expenses of naval office from 1st to 12th Oct., 1845, payable out of naval officer's off'l emoluments		90 00	
Am't charged in account now stated as balance of emoluments, from July 1, 1844, to 12th October, 1845, suspended, as said ac's have not as yet been adjusted		19,540 25	
		†239 01	
" Commissions overcharged, per last statement		*258 00	
" ditto ditto in acc't now stated		470 56	

* Erased. † Interlined in red.

	†709 57	
——	*728 56	†42,126 32
		*44,159 90
		*80,975 76
		†78,942 18
Deduct this sum credited by him in 3d q'r, 1844, for moneys rec'd on acc't of G. Dorsey, late collector, being a matter to be settled between them		51 08
		*80,924 68
	Dollars	†78,891 10

J. COLGATE.

FIRST AUDITOR'S OFFICE, *August* 17, 1846.

58 Amount brought forward		$78,891 10
Add the following sums suspended in 1st quarter, 1845, viz:		
" Am't paid F. H. Whitemore, ass't measurer, charged in measurer's abstract—suspended for explanation; his receipt for January is signed by himself, and in the month of February he makes his mark	$135 00	
" Overpaid Valette & Thomas, in abstract of disbursements for revenue cutter Woodbury 8 lignumvita *dogs*, at 12½c, charge $1 50 instead of $1 00—difference	50	
——		135 50
	Dollars	79,026 60

J. BARTRAM NORTH.

COMPTROLLER'S OFFICE, *5th August*, 1865.

59 No. 9241.] TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE, *May* 17, 1848.

I have examined and adjusted the accounts of Thomas Barrett, late collector of the customs for the district of New Orleans, in the State of Louisiana, under his bond, dated 6th July, 1844, and find that he is chargeable as follows, viz:

To balance of his account ending 12th October, 1845, per report No. 6423		79 026 60
	Dollars	79,026 60

I also find that he is entitled to the following credits, viz:

By amount of the following payments heretofore suspended, as per statement, viz:		
Payments to inspectors	135	
Contingent expenses	390 84	
Revenue-boat disbursements	74 05	
Payments on account of public store	17	
Official expenses of naval officer & surveyor	1,902 46	
		2,519 35
By amount of warrant No. 4232 (M. H.) in favor of the Treasurer, dated 30th September, 1846		90 90
By commissions on $2,636 61 at one per cent		26 36
And that the balance due to the United States by the late collector amounts to		76,389 99
	Dollars	79,026 60

As will appear from the statement and vouchers herewith for the decision of the Comptroller of the Treasury therein.

W. COLLINS, *First Auditor.*

To JAMES W. MCCULLOH, *Comptroller of the Treasury.*

COMPTROLLER'S OFFICE.

Admitted & certified to the above, this 31st day of July, 1848.

J. W. MCCULLOH, *Comptroller.*

To DANIEL GRAHAM, Esq'r, *Register.*

60 *Thomas Barrett, late collector, under his bond dated 6th July, 1844, in account with the United States.*

DR.

To balance of his account ending 12th October, 1845, per report No. 6423		$79,026 60
	Dollars	$79,026 60

61 CR.

By amount of the following payments heretofore suspended, as per abstract herewith, viz:		
Payments to inspectors, &c	$135 00	
Contingent expenses	390 84	
Revenue-boat disbursements	74 05	

* Erased. † Interlined in red.

Payments on account of public stores		17 00	
Official expenses of naval officer and surveyor		1,902 46	
			2,519 35
" amount of warrant No. 4232, (M. H.,) in favor of the Treasurer, dated 30th September, 1846			90 90
" commissions on dollars 2,636 61 at one per cent			26 36
Balance due to the United States			76,389 99
			Dollars 79,026 60

62 The balance due to the United States per his account ending 12th October, 1845, is.... $36,815 86

Add: Am't overpaid S. Boyd, weigher, 3d q'r, 1844, his fees for weighing, $440 61; charged $951 62; difference		$511 01	
" Am't paid G. W. Lewis, as inspector at Natchitoches, 3d q'r, 1844, suspended. A bill receipted by Lewis himself, & duly verified, is required		822 00	
" Am't charged 3d q'r, 1844, for district attorney's (Bailie Peyton) fees, suspended, the judge's certificate wanting, viz: No. 5, $459 00; No. 17, 255 00		714 00	
" Am't overcharged on account of public store, 3'd q'r, 1844, viz:			
Overpaid W. H. Wilder, store-keeper, from 25th July to 30th Sept., 1844. Authority wanted for increase of his pay	$74 23		
Extra pay to J. E. Quere, late store-keeper, disallowed	113 66		
Ditto E. Wiltz, deputy store-keeper, disallowed	93 00		
Overpaid E. Wiltz, deputy store-keeper, for 3d q'r, 1844	92 00	372 89	
" Payments to inspectors, 4th q'r, 1844, overcharged, viz:			
To C. Hurst, inspector, absent 19 days, a $3 00	$57 00		
" O. B. Broadfute, do. " 24 " "	72 00		
" L. E. Collins, do. " 16 " "	48 00		
Paid to the following persons as inspectors, who do not appear to have been authorized to act as such by the Secretary of the Treasury, viz:			
To P. E. Crozat, $171 00; C. E. Perrault, $183 00	$354 00		
" A. J. Fallon, as night inspector, $276 00; W'm Silk, $258 00	534 00		
" John Dallman, $195 00; F. Barnes, jr., $111 00; M. Monaghan, $93 00	399 00		
" E. Faures, as inspector, removed 29th August, 1844; disallowed	183 00	1,647 00	
" Am't overpaid S. Boyd, weigher, 4th q'r, 1844, his fees per abstract am't'g to $1,012 67		599 72	
" Am't overcharged for contingent expenses, 4th q'r, 1844, viz:			
Paid J. J. Langdon, as inspector, the bill not verified	255 00		
" M. Swinburn for discharging coal, disallowed. He should have been p'd by the contractor	50 00		
" A. McDonald, for piloting coal-barge, disallowed. He should have been p'd by the contractor	34 00	329 00	
" Overcharged on account of revenue cutter Vigilant, 4th q'r, 1844, viz: P'd for half barrel of beef, charged in S. & R. Halley & Co.'s bill, disallowed		5 50	
" Overcharged on acc't of public stores, 4th q'r, 1844, viz: Pay of store-keeper & deputy store-keeper, increased without authority		191 00	
" Am't charged as a payment on account of new marine hospital, for which a separate acc't will be stated, and the ac. brought to his credit in a future settlement		100 00	
Am't charged for payment on account of G. Dorsey, late collector, to be settled between themselves		3 80	
Overcharged on acc't of public stores, 1st q'r, 1845, viz: Paid E. Wiltz, deputy store-keeper, as "difference of salary, 4th q'r, 1844," disall'd	50 00		
Amount carried forward	$50 00	$5,295 92	$36,815 86

63 Amount brought forward	50 00	5,295 92	$36,815 86
Paid deputy store-keeper, as difference of salary, 1st q'r, 1845, disallowed; no voucher or name	23 00		
Paid W. H. Wilder, store-keeper, (pay increased without authority)	105 00		
Paid W. S. McCulloh, disallowed, as Wilder has been paid for the same time, and only one store-keeper can be allowed	279 16		
Overpaid E. Wiltz, late deputy store-keeper, his compensation being $2 per day only	36 00		
Overpaid F. Ducayet, deputy store-keeper, his compensation being $2 per day only	54 00	547 16	
Am's overcharged for payments to inspectors, &c., 1 q'r, 1845, as follows, viz:			
Paid to the following persons as inspectors, who do not appear to have been authorized as such by the Secretary of the Treasury, viz:			
Benjamin Williams, $270; P. E. Crozat, $270; A. M. Duperu, $48	588 00		
C. S. Hayden, $72; Jos. Genois, $39; P. Bagley, $42; H. F. Cantzon, $42	195 00		
J. J. Nicholson, $42; J. H. Campbell, $39; F. Thomas, $39; G. V. H. Forbes, $30	150 00		
M. F. Neville, $42; E. Faures, (removed 29th Aug., 1844,) $270; C. Perrault, $270	582 00		
As night inspectors, viz: A. J. Fallon, $270; W'm Silk, $270; John Dallman, $270	810 00		

J. P. Ross	39 00		
Paid J. J. Langdon, absent 15 days, *a* $3 00 per day	45 00		
		2,409 00	
Am't overcharged for contingent expenses 1st q'r, 1845, as follows, viz:			
Paid J. Miller for piloting coal barges; the coal was to be delivered according to the contract	30 00		
Paid J. C. Johnson's bills for searching for schooner Vigilant, disallowed, not authorized, viz: Bill No. 4, 66 00; bill No 5, $222 00	288 00		
Paid M. Swinburn bill for transportation and delivery of coal; disallowed, as the coal was, by the contract, to be delivered free of expense	102 00		
		420 00	
Overcharged disbursements for revenue cutter Woodbury, 1st q'r, 1845, viz:			
Paid E. M. Laughlin, as ward-room cook, for Jan'y, Feb'y, & March, per pay-roll; disallowed; not authorized by the Secretary of the Treasury	$72 85		
Paid H. D. Peire, sheriff, for maintenance of a deserter, disallowed; not author'd	62 00		
		134 85	
Am't short credited for fines, &c., the collector not having credited the U. States with their moiety in case No. 6186, 1 box No. 1, 11,000 cigars		124 46	
Am't paid John Boyce, deputy collector at Shreveport, for salary 1st q'r, 1845, suspended for explanation, his per diem allowance being $3 00, as inspector under act of the Secretary of the Treasury, dated 23d August, 1844		319 86	
Amount carried forward		$9,251 25	$36,815 86
64 Amount brought forward		$9,251 25	$36,815 86
Am't paid on account of G. Dorsey, late collector, 1st q'r, 1845; to be settled between themselves		4 80	
Am't overcharged for payments to inspectors, 2d q'r, 1845, as follows, viz:			
Paid T. Maspero, 2 days absent, *a* $3 00 per day	6 00		
Paid L. A. Besancon, no voucher, $273 00; J. S. Harris, no voucher, $273	546 00		
Paid to the following persons as inspectors, who do not appear to have been authorized to act as such by the Secretary of the Treasury, viz:			
P. E. Crozat, $273; A. M. Dupern, $273; P. Bagley, $273	819 00		
M. L. Neville, $274; J. J. Nicholson, $273; Jos. Genois, j'r, $273	819 00		
G. N. Forbes, $273; B. Williams, $297	570 00		
As river inspectors, viz: Ed. Faures, $273; C. Perrault, $273	546 00		
As night inspectors, viz: A. J. Fallon, $273; W'm Silk, $273	546 00		
J. Dullman, $273; J. P. Ross, $273	546 00		
Am't paid N. C. Snethen, marker, (Fees for marking wines, spirits, & cordials this quarter am't to $399 60)	423 45		
		4,821 45	
Am't overcharged for contingent expenses 2d q'r, 1845, viz:			
Paid bill of J. Pennoyer, $138 04, and bill of A. Latham, $6 00, on account of revenue boat "R. J. Walker," being more than the sum authorized to be expended for said boat	$144 04		
Paid for mileage to the following persons as river inspectors, who do not appear to have been authorized to act as such by the Secretary of the Treasury, viz:			
Ed. Faures, $25; Ch. Perrault, $25	50 00		
		194 04	
Overcharged debentures paid 2'd q'r, 1845, viz:			
Overissued & overpaid debenture No. 420, Baber, Smith & Co., April 25, 1845	100 00		
Overissued & overpaid debenture No. 638, M. Doyle, June 12, 1845	95		
		100 95	
Disbursements for revenue cutter Woodbury, overcharged, 2d q'r, 1845, viz:			
Paid E. Laughlin, ward room, for April, May, & June, 1845, not authorized by the Secretary of the Treasury	$76 55		
Overcharged commission on disbursements for cutter Woodbury	1 04		
		77 59	
Am't overcharged on account of public store, 2d q'r, 1845, viz:			
Paid Brander, Williams & Co. for 2 half pipes of brandy stored by them and delivered to other parsons under false pretences, disallowed	322 00		
Amount carried forward	$322 00	$14,450 08	$36,815 86
65 Amount brought forward	$322 00	$14,450 08	$36,815 86
Paid W. H. Wilder, store-keeper, at the rate of $1,500 per annum, instead of $3 00 per diem; no authority for raising his pay	102 00		
Paid F Ducayet, deputy store-keeper, $3 00 instead of $2 00	91 00		
Paid F. Ducayet, store-keeper, for "difference of salary;" no voucher	27 00		
Paid J. Flint for gin alleged to have been lost out of one pipe in custom-house	57 80		
		599 80	
Am't paid John Boyce, deputy collector at Shreveport, for salary 2d q'r, 1845; suspended for explanation, his per diem allowance being $3 00 as inspector		375 00	

Am't charged for new marine hospital, 2d q'r, 1845, more than is covered by warrant No. 3656			137 00
Am't charged for Treasury notes, 2d q'r, 1845, more than covered by warrant, being the amount of a stolen note and interest thereon			103 45
Overcharged for revenue-boat disbursements, 2d q'r, 1845, viz:			
Paid C. Latham and D. Fisher for work done at English Turn, 11½ days, *each*, *a* $1 00 per day, not authorized			23 00
Payments to inspectors, &c., 3d q'r, 1845, overcharged, viz:			
Paid G. V. Forbes, inspector: no voucher	276 00		
Paid T. K. Handy, 84 days absent, at $3 00 per diem	252 00		
Paid J. Pennoyer, capt. of night inspectors, absent 35 nights	105 00		
Paid F. Barnes, night inspector; *not* voucher	93 00		
Paid J. Lane, watchman, disallowed; not authorized	162 00		
Overpaid N. C. Snethen, marker, am't charged	$725 46		
Am't of fees for marking spirits, wines, & cordials	226 48		
		498 98	
			1,386 98
Overcharged for contingent expenses, 3d q'r, 1845, viz:			
Overpaid M. M. Cohen's bill of costs of suit, being an error in addition		50	
Paid S. W. Downs, (district attorney,) bill of costs of suits; [suspended for want of judge's certificate		17 00	
			17 50
Am't paid on account of revenue boat at Sabine Pass; disallowed, the expenditure not having been authorized by the Secretary of the Treasury		282 21	
Am't charged on account of new marine hospital, 3d q'r, 1845	196 45		
Less this sum covered by warrant No. 4232 to his credit in the above statement	90 90		
		105 55	
Amount carried forward			$17,480 57 $36,815 86
66 Amount brought forward			$17,480 57 $36,815 86
Disbursements for revenue cutter Woodbury, 3d q'r, 1845, viz:			
Charged as paid Capt. W. Foster, per pay for August, $100; for September, $100; not receipted		200 00	
Charged as paid John B. Miley, master-at-arms, as per pay-roll for August; not receipted		10 92	
Charged as paid John Francis, cabin steward, pay-roll for Sept.; not receipted		25 50	
" " " W. Hubbard, boy; pay-roll for September not receipted		10 70	
Paid T. W. Hitchcock, j'r's, bill, at Galveston, for beef & vegetables, disallowed		30 93	
" Shaw & Co.'s bill for beef & vegetables, disallowed		49 28	
" Thomas P. Anderson's bill for medical attendance, disallowed		17 00	
Commissions on disbursements for revenue cutter Woodbury overch'g'd		1 32	
			345 65
Overcharged on account of public store, 3d q'r, 1845, viz:			
Overpaid F. Ducayet, deputy store-keeper, for salary		92 00	
Amount charged as payment to store-keeper, to pay drayage, not a charge against the United States, as the store-keeper charges the drayage in his account of storage		180 00	
Amount charged in storage abstract as paid deputy for "difference of salary," disallowed		27 00	
			299 00
Overcharged payments to inspectors from 1st to 12th Oct., 1845, viz:			
Paid Charles Perrault, as river inspector, said Perrault not appearing as such on the books of the Secretary of the Treasury			36 00
Contingent expenses overcharged from *one* to 12th Oct., 1845, viz:			
Paid Ch. Perrault for mileage, as river inspector, disallowed, said Perrault not appearing as such on the books of the Secretary of the Treasury			5 00
Revenue boat disbursements for 1st to 12th October, 1845, overcharged, viz:			
P. F. Delarue, & W'm Claiborn, boatmen, each $1 50 per day for 13 days, instead of pay at the $30 per month, which is the allowance			13 20
Amount of the following sums charged for marine hospital disbursements more than covered by warrants, being for seamen retained in hospital beyond the limited time, viz:			
3d q'r, 1844	$758 26		
4 " 1844	996 87		
1 " 1845	540 10		
3 " 1845	356 78		
		2,652 01	
Less short charged for marine hospital disbursements 2nd q'r, 1845, being less than covered by warrant No. 3657		1,863 45	
			788 56
Amount carried forward			$18,967 98 $36,815 86
67 Amount brought forward			$18,967 98 $36,815 86
Amount charged for light-house disbursements more than covered by warrants, being sundry items suspended and disallowed for reasons given to him on the adjustment of said account, viz:			
3d q'r, 1844	$8 71		
4th " 1844	75 85		
2d " 1845	102 50		

	$187 06		
Less short charged for light-house disbursements 3d q'r, 1845, being less than is covered by warrant No. 3967	151 29		
		35 77	
Am't charged for Treasury notes from 1st July to 12th October, 1845, more than covered by warrants, being the amount one note returned for proper endorsement		50 00	
Am't charged as balance of emolument account from 1st July, 1844, to 12th October, 1845; amount not yet adjusted		19,540 25	
Am't paid to Jeffersonian Republican, 2d q'r, 1845, for advertising unclaimed goods; it should be paid out of the proceeds of sale of said goods		348 00	
Commissions overcharged per last statement	$709 57		
Less commissions allowed him in this statement	26 36		
		683 21	
			39,625 21
			$76,441 07
Deduct this sum credited by him in 3d q'r, 1844, for moneys received on account of G. Dorsey, late collector, being a matter to be settled between them			51 08
			Dollars 76,389 99

FIRST AUDITOR'S OFFICE, *May* 13, 1848.
J. COLEGATE.

COMPTROLLER'S OFFICE, 26 *May*, 1848.
J. BARTRAM NORTH.

68 No. 15817.] TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE, *May 29th*, 1854.

I have examined and adjusted the accounts of Thomas Barrett, late collector of the customs for the district of New Orleans, in the State of Louisiana, under his official bond dated 6th July, 1844, and find that he is chargeable as follows, viz:

To balance of his account, per report No. 9241	76,389 99
Dollars	76,389 99

I also find that he is entitled to credit as follows, by amount of the following sums heretofore suspended, viz:

Payments to inspectors, &c	$13,183 02	
Disbursements for revenue cutters	563 59	
Ditto " revenue boats	462 45	
Ditto on account of contingent expenses	897 00	
Ditto " " public warehouses	1,507 85	
Ditto " " costs of suit	731	
Ditto " " marine hospital	778 56	
		18,133 47
Balance of his account of official emoluments from 1st July, 1844, to 12th October, 1845, as per report No. 6771		16,529 75
Commissions on dollars 35,013 35, at one per cent		350 13
And that the balance due to the United States amounts to		41,376 64
Dollars		76,389 99

As will appear from the statement, &c., herewith transmitted for the decision of the commissioner of the customs thereon.

T. L. SMITH, *Auditor*.

To HUGH J. ANDERSON,
Commissioner of Customs.

OFFICE OF COMMISSIONER OF CUSTOMS.
Admitted & certified to the above the 31st day of May, 1854.
H. J. ANDERSON,
Commissioner of Customs.

To F. BIGGER, *Register*.

69 *Thomas Barrett, late collector of the customs for the district of New Orleans, Louisiana, balance account under his official bond, dated 6th July,* 1844, *in account with the United States.*

DR.

To balance of his account, per report No. 9241	$76,389 99
Dollars	76,389 99

70 CR.

By amount of the following sums heretofore suspended, viz:

Payments to inspectors, &c.	$13,183 02	
Disbursements for revenue cutters	563 59	
Ditto " revenue boats	462 45	
Ditto on account of contingent expenses	897 00	
Ditto " " " public warehouses	1,507 85	
Ditto " " " costs of suit	731 00	
Ditto " " " marine hospital	788 56	
		18,133 47
" balance of his acc't of official emoluments, from 1st July, 1844, to 12th October, 1845, as per report No. 6771		16,529 75
" commissions on dollars 35,013 35, at one per cent		350 13
Balance due the United States		41,376 64
	Dollars	76,389 99

71 The balance due to the United States, per his account ending 12th October, 1845, is $36,815 86

Add: Am't charged in public store account, disallowed, viz:

In 2d q'r, 1845, payment to Brander, Williams & Co., for two half pipes of brandy stored by them and delivered to other persons under false pretenses	322 00	
In 3d q'r, 1845, am't charged as paid to store-keeper to pay drayage, the store-keeper having charged the drayage in his abstract of storage	180 00	
		502 00
" Am't charged as paid on acc't of G. Dorsey, late collector, disallowed, as it should have been settled between themselves, viz: In 4th q'r, 1844, $3 80; in 1st q'r, 1845, $4 80		8 60
" Am't short credited on acc't of fines, &c., 1st q'r, 1845, the collector not having credited the United States with their moiety in case No. 6186, 1 box, (No. 1,) 11,000 cigars		124 46
" Debentures overcharged in 2d q'r, 1845, viz: Overissued and overpaid, No. 420, Barber, Smith & Co., April 25th, 1845. $100 00		
Ditto ditto No. 638, M. Doyle, June 12, 1845	95	
		100 95
" Costs of suit overpaid, 3d q'r, 1845, being an error in addition of M. M. Cohen's bill		50
" Amount charged on account of Treasury notes more than covered by warrant, viz: In 2d q'r, 1845, (amount of stolen note & interest thereon) $103 45		
From 1st July to 12 October, 1845, (amount of one note returned for proper endorsement)	50 00	
		153 45
" Amount charged on account of new marine hospital more than covered by warrants, viz: In 4th q'r, 1844, $100 00; in 2d q'r, 1845, $137 00; in 3d q'r, 1845, $105 55		342 55
" Amount charged for light-house disbursements more than covered by warrants, being for sundry items suspended and disallowed for reasons given to him on the adjustment of said account, viz:		
In 3d q'r, 1844 ..... $8 71		
" 4th " " 75 85		
" 2d " 1845 ..... 102 50		
	$187 06	
Deduct short light-house disbursements, 3d q'r, 1845, being less than covered by warrants No. 3959	151 29	
		35 77
Amount carried forward	$1,268 28	$36,815 86

72 Amount brought forward $1,268 28 $36,815 86

Add amount charged as balance of official emolument account, from 1st July, 1844, to 12th October, 1845, more than allowed in the above statement	3,010 50	
" commissions overcharged, per last statement $683 21		
Less ditto allowed to him in the above statement 350 13		
	333 08	
		4,611 86
		$41,427 72
Deduct this sum credited by him in 3d q'r, 1844, for money received on acc't of G. Dorsey, late collector, being a matter to be settled between themselves		51 08
	Dollars	41,376 64

TREASURY DEPARTMENT,
1ST AUDITOR'S OFFICE, *May 25th*, 1854.

Stated by—

J. COLGATE.

OFFICE OF COMMISSIONER OF CUSTOMS,
May 30, 1854.

J. BARTRAM NORTH.

W. A. W.

73, 74 *The United States in account-current with Thomas Barrett, collector of the customs for the district of New Orleans, from the 25th of July, to the 30th of Sept.*, 1844, *in the third quarter of the year* 1844.

DR.

1. To payments of debentures		15,994 43
2. To " to inspector, weigher, measurer, marker, & guager		20,009 52
3. To " to revenue boats and boatmen		840
4. To " on account of contingent expenses		4,394 65
5. To " *payments* to clerks in the naval office		368
6. To " naval officer & surveyors, for salary		546 50
7. To " *payment* on account U. S. revenue cutter Woodbury		4,223 59
8. To " on account of appraiser's office		1,177 62
9. To amount refunded to correct errors in duties on merchandise		773 48
10. To payment to deputy collector, Natchitoches		630
11. To " to collector at Teche		200
12. To " to collector at Shieldsborough		75 24
13. To " on account U. S. schooner Vigilant		48
14. To " on account of public stores		1,101 14
To balance		121,382 63
		$171,764 80

CR.

By amount of duties on goods imported this quarter:		
In vessels of the United States	152,252 90	
" " foreign equalized	14,156 10	
" " other foreign	462 23	
On inland importations	1,774 53	
	$168,645 76	
A. Less this amount unsettled entries belonging to this quarter, the deposites on which appear below	6,896 72	
		161,749 04
By amount of deposites above mentioned, made to secure duties on entries belonging to this quarter		8,973
By amount of duties on tonnage	185 55	
B. By amount of light-money	160 57	
		346 12
By amount of marine hospital dues	549 55	
C. Less commission 1%	5 50	
		544 05
D. By amount of interest received		85 30
E By amount received on account of G. Dorsey, late collector		51 08
F. By amount on account fines, forfeitures, & penalties, this sum unpaid & due to T. G. Morgan, late collector		16 21
		$171,764 80

Treasurer of the United States.

DR.

To remittances, as follows:	
Treasury notes & interest cancelled & returned to Secretary of Treasury	565 61
In certificates of deposites in bank of Louisiana	80,000
To commissions on remittances & payments to officer of the customs, &c., $129,624 85	1,309 34
To balance	39,507 58
	$121,382 63

CR.

By balance brought down from above account	121,382 63
Dollars	$121,382 63
By balance brought down	39,507 58

COLLECTOR'S OFFICE,
New Orleans, 30*th September*, 1844.
THO'S BARRETT, *Collector.*

(Indorsed:) The United States in account current with Thomas Barrett, from 25 July to 30th Sept., 1844. E.

75, 76 *The United States in account current with Thomas Barrett, collector of the customs for the district of New Orleans, during the fourth quarter of the year* 1844.

DR.

1.	To payments of debentures		31,446 33
2.	To do. to inspectors, weigher, measurer, marker, & gauger		23,841 30
3.	To do. on account of revenue boats & boatmen		1,466 89
4.	To do. on account of contingent expenses		7,159 49
5.	To do. to clerks in naval office		368
6.	To do. to naval officer & surveyor for salary		312 50
7.	To do. on account United States revenue cutter Woodbury		4,215 55
8.	To do. on account of appraiser's office		1,470 58
9.	To amount refunded to correct errors in duties on merchandise		7,662 78
10.	To do. paid to deputy collector at Natchitoches		455
11.	paid to collector at St. Mark's		9 41
12.	paid to collector at Pearl River		240
13.	To payments on account of United schooner Vigilant		605 79
14.	To do. of Treasury draft No. 3472, issued on warrant No. 4511, order of W. L. Poole, mil. st'r-k'r		10 55
15.	To payments on account of new marine hospital		9,800
16.	To do. on account of G. Dorsey, late collector		3 80
17.	To do. on account of public stores		826
	To balance		506,414 88
			$596,309 85

CR.

	By amount of duties on goods imported this quarter:			
	In vessels of the United States	472,929 62		
	" " foreign equalized	105,584 45		
	" " other foreign	5,632 10		
A.	On inland importations	6,577 83		
			590,724	
	Less this amount unsettled entries belonging to this quarter, the deposites on which appear below		16,615 73	
				574,108 27
	By amount of deposites above-mentioned, made to secure duties on entries belonging to this quarter			14,941 89
	By amount of duties on tonnage		2,744 90	
	By do. of light-money		1,990 81	
B.	do. of discriminating duties		12 37	
				4,748 08
	By do. of marine hospital dues		2,429 69	
C.	Less commission 1%		24 30	
				2,405 39
D.	By do. of interest received			102 30
E.	By do. of fines, forfeitures, & penalties			3 92
				$596,309 85

Treasurer of the United States.

DR.

To remittances as follows:		
Treasury notes & interest cancelled & returned to Secretary of Treasury	1,970 62	
In certificate of deposites in Bank of Louisiana	369,000	
		370,970 62
To commission on remittances, & payments to officers, &c., &c		$4,553 26
To balance		170,398 58
		$545,922 46

CR.

By balance of last account current, 3d quarter, 1844	39,507 58
By balance brought down from above account	506,414 88
	$545,922 46

COLLECTOR'S OFFICE, *New Orleans*, 31 *December*, 1844.

THO'S BARRETT, *Collector.*

(Indorsed:) Marked F & referred to in bill of exceptions.

77, 78 *The United States in account current with Thomas Barrett, collector of the customs for the district of New Orleans, during the first quarter of the year* 1845.

DR.

To payments of debentures		117,815 19
To " to inspectors, weigher, measurer, markers, & gauger		23,227 48
To " on account of revenue, boats, & boatmen		1,823 50
To " on " of contingent expenses		3,025 91
To " to clerk's in naval office		360
To " to naval officer & surveyor's for salary		312 50
To " on account of U. S. revenue cutter Woodbury		4,538 44
To " on account of appraiser's office		1,288 10

To amount refunded to correct errors in duties on merchandise	2,281 38
To " paid to deputy collector at Natchitoches	465
To " paid to deputy collector at Shreveport	319 86
To " paid to collector at St. Mark's	1,780
To " paid to collector at Pensacola	1,500
To payments on account U. S. schooner Vigilant	51 16
To " on account of new marine hospital	12,505
To " on account of G. Dorsey, late collector	4 80
To " on account of T. G Morgan, late collector	3 26
To " on account of surveyor's office	534 25
To " on account of public stores	1,095 34
To balance carried to account with Treasurer	405,202 32
	578,133 49

CR.

By amount of duties on goods imported this quarter :			
In vessels of the United States	392,199 27		
do. equalized foreign	116,976 24		
do. other foreign	2,596 10		
On inland importations	58,936 36		
		570,707 97	
Less this amount unsettled entries belonging to this quarter, the deposites on which appear below		13,875 39	
			556,832 58
By amount of deposites above-mentioned, made to secure duties on entries belonging to this quarter			12,087 55
By amount of duties on tonnage		2,310 76	
By " of light-money		1,359 93	
By " of discriminating duty		386 87	
			4,057 56
By " of marine hospital dues		2,958 21	
Less commission 1%		29 58	
			2,928 63
By do. of interest received			163 34
By nett proceeds sales 2d September, 1844	2,058 67		
By ditto " 23rd " "	678 98		
		2,737 65	
Less expenses on same 1% store-keeper's statement	98 91		
This amount retained by store-keeper being surplus of expenses over & above receipts in the fourth quarter of the year 1844	574 91	673 82	
			2,063 83
			578,133 49

Treasurer of the United States.

DR.

To remittances as follows :	
Treasury notes & interest cancelled & returned to Secretary of the Treasury	8,165 34
Treasury notes, new emission " " " "	156,300
In certificate of deposite in Bank of Louisiana	308,000
To commission on remittances & payments to officers, &c	6,466 23
To balance due the United States	96,669 33
	$575,600 90

CR.

By balance brought down from above account	405,202 32
By balance of last account current, 4th quarter, 1844	170,398 58
	575,600 90
By balance brought down due the United States	96,669 33

COLLECTOR'S OFFICE, *New Orleans*, 31*st March*, 1845.

THO'S BARRETT, *Collector.*

(Indorsed :) Marked G, & referred to in bill of exceptions.

79, 80 *The United States in account-current with Thomas Barrett, collector of the customs for the district of New Orleans, during the second quarter of the year* 1845.

DR.

1.	To payments of debentures	203,016 10
2.	To to inspectors, weigher, measurer, marker, & guager	26,489 69
3.	on account of revenue boats & boatmen	1,890
4.	on " of contingent expenses	1,610 19
5.	to clerks in naval office	364
6.	to naval officer & surveyors, for salary	312 50
7.	on account United States revenue cutter Woodbury	2,674 79
8.	on " of appraisers' office	1,183 02
9.	To amount refunded to correct errors in duties on merchandise	23 70
10.	paid to deputy collector at Natchitoches	465
11.	paid to ditto at Shrevesport	375
12.	paid to collector at St. Mark's	2,100
13.	paid to do. at do.	1,900

14.	paid to do.	at Vicksburg		463
15.	paid to do.	at St. Augustine		500
16.	paid to do.	at Natchez		50
17.	To payments on account of	new marine hospital		7,668 07
18.	To on "	of surveyor's office expenses		540 35
19.	To on "	of naval officers do.		375
20.	To on "	of public stores		894 36
21.	To balance			141,791 99
				$394,686 76

CR.

By amount of duties on goods imported this quarter:			
In vessels of the United States	236,500 34		
" " foreign equalized	22,886 19		
" " other foreign	3,765 15		
On inland importations	124,550 01		
		387,701 69	
Less this amount unsettled entries belonging to this quarter, the deposites on which appear below		10,106 61	
			377,595 08
By amount of deposites above-mentioned made to secure duties on entries belonging to this quarter			11,868 39
By amount of duties on tonnage		1,604 37	
By " of " on light-money		1,389 57	
			2,993 94
By " of marine hospital dues		1,759 67	
Less commission 1%		17 60	
			1,742 07
By amount of interest received			487 28
			$394,686 76

Treasurer of the United States.

DR.

To remittances as follows:			
Treasury notes & interest cancelled & returned to Secretary of Treasury		1,435 98	
Treasury notes, new emission " " " "		21,950	
In certificates of deposites in Bank of Louisiana		155,000	
			178,385 98
To commission on remittances & payments to officers, &c			4,311 34
To balance			55,764
			$238,461 32

CR.

By balance of account-current, 1st quarter, 1845	96,669 33
By balance brought down from above account	141,791 99
	$238,461 32
To balance brought down	$55,764

COLLECTOR'S OFFICE, *New Orleans*, 30*th June*, 1845.

THO'S BARRETT, *Collector.*

(Indorsed:) Marked H, & referred to in bill of exceptions.

81, 82 *The United States in account-current with Thomas Barrett, collector of the customs for the district of New Orleans, during the third quarter of the year* 1845.

DR.

1.	To payments on debentures		92,776 27
2.	To to inspectors, weigher, measurer, marker, & gauger		22,892 96
3.	To on account revenue boats & boatmen		2,512 61
4.	on " of contingent expenses		3,696 74
5.	to clerks in naval office		368
6.	to naval officer & surveyors for salary		329 87
7.	on account U. S. revenue cutter Woodbury		3,888 08
8.	on account of appraiser's office		1,161 70
9.	To amount refunded to correct errors in duties on merchandize		30 92
10.	paid to deputy collector at Natchitoches		465
11.	" collector at St. Augustine		1,100
12.	" to collector at Pensacola		1,500
13.	" to " " Pearl River		154 84
14.	" to " " Natchez		30
15.	To payments on account of surveyor's office expenses		407 79
16.	To " on account of naval officers		330 07
17.	on " of public stores		1,969 68
18.	on " of new marine hospital		196 45
19.	To amount over-credited in preceding quarters, say from 3rd quarter, 1844, to 2d quarter, 1845, inclusive, being excess of deposites made to secure duties on merchandise, same refunded in settling entries of statement		376 38
	To balance		67,871 06
			202,058 42

CR.

By amount of duties on goods imported this quarter in vessels of the United States	178,857 95		
" " foreign, equalized	16,807 40		
" " other foreign	793 38		
A. " " on inland importations	2,840 31		
			199,299 04
By amount of duties on tonnage	821 21		
B. By " of " " light-money	720 68		
			1,571 89
By " of marine hospital money	700		
C. " less commission 1%	7		
			693
D. By " of interest received			34 61
E. By " on account U. S. schooner Vigilant			46 93
By " received from W. F. Wagner, U. S. marshal, on account of bonds in suit			412 95
			202,058 42

Treasurer of the United States.

DR.

To remittances as follows:	
Treasury notes & interest cancelled & returned	103
ditto new issue " "	1,300
In certificates of deposite credit U. S. Treasurer	50,000
To commission on remittances & payments to officers, &c	1,824 19
To balance	126,407 87
	$179,635 06
To balance brought down	$126,407 87

CR.

By balance of account current 2d quarter 1845	55,764
By balance from above account	67,871 06
By amount received from Treasurer of the United States	56,000
	$179,635 06

COLLECTOR'S OFFICE,
New Orleans, 30th September, 1845,
D. O. HINCKS, *Dy Coll.*

(Indorsed:) The United States in account current with Thomas Barrett, during the third quarter of the year 1845. Marked I, & referred to in bill of exceptions.

83, 84 *The United States in account with Thomas Barrett, collector of the customs for the district of New Orleans, from the* 1st *to the* 12th *October*, 1845, *in the fourth quarter of the year* 1845.

DR.

1. To payments of debentures	2,946 91
2. To " on account of inspectors, weigher, &c	72 12
3. To " on " of contingent expenses	84 93
4. To " on " of revenue boats & boatmen	39
5. To " on " of appraisers' office	2
6. To " on " of naval officer office expenses	90
7. To " on " of public stores	4
To balance	39,125 65
	42,364 61

CR.

By amount of duties on goods from 1st to 12th Oct., 1845:

In vessels of the United States	31,566 43	
" equalized foreign	7,963 51	
" other foreign	592 18	
A. On inland importations	1,181 37	
		41,303 49
By amount of duties on tonnage	264 34	
B. By " of light-money	264 34	
		528 68
By " of marine hospital money	168 75	
C. less commission 1 %	1 69	
		167 06
D. By amount of interest received		365 38
		42,364 61

Treasurer of the United States.

DR.

To remittances as follows:					
Treasury notes & interest cancelled & returned				106	
Ditto new issue " "				100	
Certificates of deposite in bank of Louisiana				48,000	
					48,206
To commission on remittances & payments to officers, &c					1,122 48
To marine hospital disbursements, 3rd quarter			1844	5,449 71	
To "		4th	1844	6,676 86	
To "		1st	1845	18,322 43	
To "		2nd	1845	2,792 18	
To "		3rd	1845	4,023 33	
					37,268 51
To light-houses "		3rd	1844	3,232 37	
To "		4th	1844	7,572	
To "		1st	1845	5,205 46	
To "		2nd	1855	3,487 94	
To "		3rd	1845	3,082 65	
					22,580 42
To balance of emolument account		3rd	1844	3,643 06	
To "		4th	1844	1,734 02	
To "		1st	1845	2,761 24	
To "		2nd	1845	2,183 62	
To "		3	1845	5,434 69	
To "		present period		3,783 62	
					19,540 25
To balance					36,815 86
					$165,533 52

CR.

By balance of account current 3rd quarter 1845	$126,407 87
By balance brought down from above account	39,125 65
	$165,533 52
By balance brought down due United States	$36,815 86

COLLECTOR'S OFFICE, *New Orleans*, 12*th Oct.*, 1845.

D. O. HINCKS, *D'p'y Coll.*

(Indorsed:) The United States in account-current with Thomas Barrett, 1 to 12th Oct., 1845. Marked J, & referred to in bill of exceptions.

(Indorsed:) Marked X, and referred to in bill of exceptions.

85 *Answer.—Filed January* 11*th*, 1870.

U. S. circuit court for the fifth circuit and district of Louisiana.

THE UNITED STATES OF AMERICA
vs.
BESSIE ELGEE GAUSSEN, EXECUTRIX. } No. 5922.

The defendant herein sued as executrix of the last will and testament of John K. Elgee, deceased, for answer to plaintiffs' petition, denies all and singular the allegations therein contained not hereinafter specially admitted.

The defendant avers that she does not know whether the alleged signature of the decedent, John K. Elgee, to the bond sued upon, is genuine or not, and she requires strict proof or its genuineness. And, further answering, defendant avers that if said bond was ever executed, delivered, and took effect, which is not admitted, then defendant avers that said bond, after its execution, was rendered void and null so far as said decedent was concerned, for this—that, subsequent to its date and during the period of the term of office of Thomas Barrett, as collector

of the port of New Orleans, the United States imposed on and exacted of him the performance of duties and the assumption of responsibilities in regard to the receipt, custody, and disbursement of the monies received in his said capacity as collector aforesaid, different and
86 variant from those duties and responsibilities in that regard legally incumbent upon him as collector aforesaid at the date of said bond, under the law then existing and in force. That during his said term of office said Barrett was dispensed by the United States from his duty and obligation of paying certain monies received by him in his said capacity to the United States, in the mode required by law, and in lieu thereof was required by the United States to expend and disburse, and under its orders he did actually expend and disburse, during his said official term, a large portion of said monies by payments made to collectors and surveyors of other collection districts, and to various other officers of the Government. That said Barrett was required by the United States to expend and disburse, and he did, in accordance with its orders, expend and disburse during his said official term, a large portion of said monies for the construction of the new marine hospital, and for the maintenance and supply of existing hospitals and light-houses, and of vessels of the revenue and naval service, and for other purposes entirely beyond the scope of his duties as collector aforesaid, and as fixed and defined by law. That said Barrett was required by the United States in his said capacity as collector aforesaid, to receive and disburse, and did actually during his said official term receive and disburse,
87 under its said requirements, large sums of money which he was not required by law to receive and disburse, in his said capacity as collector, all of which appears by the account filed by the plaintiff herein, and defendant charges that the duties and risks and responsibilities of said Barrett as collector aforesaid, without the consent of said decedent, were varied, enlarged and changed by the United States subsequent to the date of said bond, and during his official term, whereby the liability of said decedent, as surety upon said bond, if it ever existed, was avoided and discharged.

This defendant further avers that the said Thomas Barrett departed this life about the year 1846, in New Orleans, leaving a large real and personal estate, consisting in property, and assets more than sufficient to pay the amount of plaintiff's demand. That if the United States had a valid claim against said Barrett it had the right of priority of payment on such property and assets which it neglected to enforce and lost; that upon said bond are signatures which purport to be those of Francois Delery, Sylvain Peyroux, Lucien Hermann, M. B. Cautrelle; that all of said parties are dead; that each died leaving a large and valuable estate, more than enough to pay the amount claimed in this suit; that if the United States had a valid claim against said Barrett and said Francois Delery, Sylvain Peyroux, Lucien Hermann, and M. B. Cautrelle,
88 it had the right of priority of payment of said demand out of each and all of said estates, which it neglected to enforce and lost, whereby the liability of said J. K. Elgee, if it ever existed, was discharged.

Wherefore defendant prays for judgment in her favor, that plaintiffs' demand be dismissed with costs; that this cause be tried by a jury, and for general relief.

(Signed) C. ROSELIUS & ALF. PHILLIPS.
Per JNO. FINNEY.

(Signed) LEA, FINNEY & MILLER, *Att'ys.*

Hearing and continuance.—Extract from minutes, November term, 1870.

NEW ORLEANS, *Wednesday, March* 29, 1871.

Court met pursuant to adjournment.

Present, Hon. W. B. Woods, presiding judge.

THE UNITED STATES
vs.
MRS. B. E. GAUSSEN, EX. OF JNO. K. ELGEE. } No. 5922.

This cause was called for trial before the court and a jury—U. S. attorney for plaintiffs, Roselius and Phillips, and Lea, Finney and Miller, for def't—when the following jurors were called and sworn to try the issue.

1. R. H. ISABELLE.
89 2. H. POHLMAN.
3. AUG. HOFFMAN.
4. P. CASANAVE.
5. L. AUGUSTIN.
6. CH'S DELPIT.
7. ALF. DELAUP.
8. GEO. GRACIEN.
9. A. COURCELLE.
10. E. RILLIEUX.
11. J. A. LANDRIES.
12. EDW'D MILMER.

The four last named being chosen as talisman by reason of the exhaustion of the roll. And the panel being now complete the trial proceeded, and, after hearing the pleadings and evidence, the cause is continued till to morrow at 11 a. m.

Plaintiff's bill of exceptions, No. 1.—*Filed March* 29*th,* 1871.

Circuit court of the United States, fifth circuit and district of Louisiana.

THE UNITED STATES OF AMERICA
vs.
MRS. BESSIE ELGEE, WIFE OF EDMUND G. Gaussen, executrix of the last will and testament of John K. Elgee, deceased. } No. 5922.

Bill of exceptions.

Be it remembered that, afterwards, to wit, at a circuit court of the United States of America, began and held at the city of New Orleans, in the State and district of Louisiana, in and for the fifth circuit and district aforesaid, and the first Monday in November, A. D. 1870,
90 before the Hon. E. H. Durell, judge of the district court of the United States in and for said district of Louisiana, who was duly assigned and designated to hold said term of court, and on the twenty-ninth day of March, A. D. 1871, of said term, the aforesaid issue so joined between said parties came on to be tried before a jury of the said district of Louisiana for that purpose duly empannelled, at which day came then as well the said plaintiff and the said defendant, by their respective attornies aforesaid, and the jurors of the jury aforesaid empanelled to try said issue, being called, also came and were then and there in due manner chosen and sworn to try said issue. And upon the trial of that issue the counsel for said pl'ff, J. R. Beckwith, United States attorney for said district of Louisiana, to maintain and prove said issue on its part, did first offer to read in evidence to the jury as proof in said cause the duly certified copy of the said official bond of the said Thomas

Barrett, by him duly executed as principal, and the said John K. Elgee and others as sureties, the said document being a duly certified copy of the said official bond of the said Thomas Barrett, as collector of the customs for the district of New Orleans, in the State of Louisiana, referred to and filed with and made a part of the petition in the cause, and
91 is and was, with the certificate and seal attached, in the words and figures following, to wit:

Know all men by these presents that we, Thomas Barrett, as principal, and Francois Delery, Jno. K. Elgee, Selvain Peyroux, Lucien Hermain, and Michel Bernard Cautrelly, as sureties, are held and firmly bound unto the United States of America in the full and just sum of one hundred and twenty thousand dollars, money of the United States; to which payment well and truly to be made, we bind ourselves, jointly and severally, our joint and several heirs, executors, and administrators, firmly by these presents, sealed with our seals, and dated this sixth day of July, in the year one thousand eight hundred and forty-four.

The condition of the foregoing obligation is such, that whereas the President of the United States hath, pursuant to law, appointed the said Thomas Barrett to the office of collector of the customs for the district of New Orleans, in the State of Louisiana.

Now, therefore, if the said Thomas Barrett has truly and faithfully executed and discharged, and shall continue truly and faithfully to execute and discharge all the duties of the said office according to law, then the above obligation to be void, and of none effect; otherwise
92 it shall abide and remain in full force and virtue.

Sealed and delivered in the presence of—

ISAAC STEWART. D. AUNIVILLE GRIFFIN.	THO'S. BARRETT.	[SEAL.]
ISAAC STEWART. D. AUNIVILLE GRIFFIN.	FRANCOIS DELERY.	[SEAL.]
ISAAC STEWART. D. AUNIVILLE GRIFFIN.	JNO. K. ELGEE.	[SEAL.]
ISAAC STEWART. D. AUNIVILLE GRIFFIN.	LUCIEN HERMANN.	[SEAL.]
ISAAC STEWART. D. AUNIVILLE GRIFFIN.	BERNARD CAUTRELLY.	[SEAL.]

(20th section, act March 2nd, 1899.)

I, Thomas Barrett, having been appointed to the office of collector of the customs for the district of New Orleans, in the State of Louisiana, do solemnly, sincerely, and truly swear, that I will diligently and faithfully execute the duties of the said office of collector of the customs, and will use the best of my endeavors to prevent and detect frauds in relation to the duties imposed by the laws of the United States. I further swear that I will support the Constitution of the United States.

(Signed) THO'S BARRETT, *Collector.*

Sworn to and subscribed this 6 day of July, 1844, before me.
93 Witness my hand and seal.

(Signed) [SEAL.] THO'S McCABB,
United States District Judge for Louisiana.

(Act July 2nd, 1862.)

UNITED STATES OF AMERICA:

TREASURY DEPARTMENT, *October 9th*, 1866.

Pursuant to the act of Congress of 22nd February, 1849, I hereby

certify that the annexed is a true copy of the bond of Thomas Barrett, collector of the customs for the district of New Orleans, in the State of Louisiana, and file' in this Department.

In witness whereof I have hereunto set my hand and caused the seal of the Treasury Department to be affixed, on the day and year first above written.

[SEAL OF TREASURY.]

H. McCULLOCH,
Secretary of the Treasury.

Whereupon, the said defendant, by her counsel, did, then and there, object and insist that the said certified copy of said bond was not admissible to establish the execution of said bond, or to prove or tend to prove that the said John K. Elgee had at any time joined in the execution of said bond, and claimed and insisted that the pleadings and issues in the cause were so made, and the affidavit required by the
94 act of the 3rd March, 1797, chapter 20, sect. 2, was also made and filed; which affidavit, marked *a a*, is hereby made a part of this bill, as also the order of court thereupon, which is also annexed, marked *b b*, and made a part of this bill, as to compel and require the said plaintiff to produce and prove the original bond, and that the pleadings and the part of the said debt had put in issue the genuinness of the alleged signature of the said John K. Elgee and said bond, and that there was in the said answer of the said defendant the equivalent of the plea of "non est factum;" all of which was denied by said counsel for plaintiff. Whereupon, the said judge did then and there rule and decide that the said objection of the said debt was well taken, and did refuse to allow the said certified copy of said bond to be produced in evidence in said cause and read to the jury, and did exclude the same from said jury. Whereupon, the said pl'ff, by its attorney, did then and except to the ruling and decision of the said judge in that behalf and to the exclusion of the said evidence from the jury, and did then and there tender to the court this his bill of exceptions in that behalf,
95 and prayed that the same might be signed, sealed, and filed in the cause and made a part of the record therein, and it is done accordingly.

By the court.

Immediately upon the ruling of the court rejecting the copy, the original was produced by the U. S. attorney, and, after proof made of its execution, was read and admitted in evidence and sent to the jury.

(Signed) E. H. DURELL, *Judge.* [SEAL.]

(In pencil:) Examined.

L., F. & MILLER.

Affidavit referred to in the foregoing bill, and made part thereof, marked a a, and filed Nov. 15, 1869.

In the hon. the U. S. circuit court for 5th circuit & dist. of Louisiana.

THE UNITED STATES
vs.
MRS. B. E. GAUSSEN, EXECUTRIX OF THE WILL of John K. Elgee.

Mrs. Bessie Elgee, wife of Edmond J. Gaussen, executrix of the last will and testament of John K. Elgee, now comes into court, and craves oyer

of the original bond alleged to have been signed by the testator;
96 that she does not know, nor believe, that the testator did ever sign the said bond, and can only ascertain the fact by the production and inspection of the orignal of said bond; that she is unable to file an answer in this suit, without having an opportunity of examining said bond. Wherefore, appearer prays that the plaintiff be ordered to exhibit and produce the bond on which the suit is brought; and that, in the mean time, she be dispensed from answering to the merits. And she prays for general relief, and as in duty bound, &c., &c.

(Signed) C. ROSELIUS & ALFRED PHILIPS.

Samuel Delgado, agent, &c., of appearer, swears that the facts set forth in the above prayer for oyer are correct and true, and that this application is not made for delay.

(Signed) SAM'L DELGADO.

Sworn to and subscribed before me, Nov. 15th, 1869.

(Signed) F. B. VINOT, *D'y Clerk.*

Marshal's return on the above prayer.

Received, Nov. 15, 1869, by the U. S. marshal, and on same day, month, and year served a copy of prayer for oyer, &c., on P. H.
97 Morgan, U. S. att'y, named herein, by handing the same to James B. Murtagh, clerk in office of U. S. att'y, in this city.

New Orleans, Nov. 16th, 1869.

(Signed) S. W. READ,
D'y U. S. Marshal.

Copy of order referred to in foregoing bill of exceptions, as marked b b and made part thereof.—Extract from minutes, November term, 1869.

NEW ORLEANS, *Tuesday, November 16th,* 1869.

Court met pursuant to adjournment.

Present, Hon. E. H. Durell, district judge.

THE UNITED STATES.
vs.
MRS. B. E. GAUSSEN, E'C'X, &C. } No. 5922.

In this case, after hearing counsel on both sides, it is ordered that the defendant's prayer for oyer be granted, and that she be dispensed from answering until the plaintiff shall have produced the bond sued on.

Plaintiff's bill of exceptions, No. 2—*Filed March* 29*th,* 1871.

Circuit court of the United States, fifth circuit and district of Louisiana.

THE UNITED STATES OF AMERICA
vs.
MRS. BESSIE ELGEE, WIFE OF EDMOND J. Gaussen, executrix of the last will & testament of John K. Elgee, deceased. } No. 5922. Bill of exceptions.

98 Be it further remembered that, afterwards, to wit, at a term of said circuit court, began and held at the city of New Orleans, in

the State of Louisiana, and in and for the said district of Louisiana, on the first Monday in November, A. D. 1870, by the Hon. E. H. Durell, judge of the district court of the United States for said district of Louisiana, duly designated to hold said court, according to the form of the statutes in such case made and provided; that afterwards, on the 29th day of March, A. D. 1871, of the said term, the aforesaid issue came to be tried by a jury of the district of Louisiana aforesaid, for that purpose duly empannelled.

At which time came there as well the said plaintiff and the said defendant, by their respective attorneys aforesaid, and the jurors aforesaid, of the jury aforesaid, empannelled to try the said issue, being called, also came, and were then and there, in due manner, chosen to try the same issue. And, upon the trial of that issue, J. R. Beckwith, U. S. attorney for and on behalf of the plaintiff, and in order to prove and maintain said issue on the part of said plaintiff, offered to read to the jury as evidence the certified copy of the official bond referred to and described in said plaintiff's petition and filed therewith. To
99 the introduction and reading whereof to the said jury the said defendant, by her counsel, did object; which objection was sustained by the said judge, and said plaintiff not allowed to read the same to the jury as evidence. To which said ruling and decision of the said judge the said plaintiff did then and there except and tender to the court then and there his said bill of exceptions in that behalf, which was duly signed and sealed and made a part of the record, where the same now remains.

That afterwards, and after the said ruling of the said judge above set forth, the said plaintiff did then and there produce the said original bond described in the said plaintiff's petition and sued on in this action, and, after due proof of its execution, gave the same to the jury as evidence in its behalf. Whereupon, in order to prove or tend to prove the breaches of the condition of said bond as stated in said plaintiff's petition, and to establish the indebtedness of said defendant and of the said late John K. Elgee, named in said bond, the plaintiff produced and offered as evidence thereof copies of the reports of the First Auditor of Treasury of the United States, numbered respectively 5688, 5700,
100 5856, 5870, 9391, 6423, 9241, & 15817, as admitted and certified by the Comptroller and Commissioner of Customs, upon the accounts of Thomas Barrett, late collector of customs for the district of New Orleans, Louisiana, under the said bond described in said petition, and also of the statements of differences thereon, all of said papers being fastened together as a whole and embraced in one certificate; all of which more fully and at large appears by the said transcript of said report and adjustment of account filed in this cause with the plaintiff's petition therein, which said document is made a part of this bill of exceptions, and is in the words and figures following:

[Here insert Treasury transcript of the account of the said Thomas Barrett, filed with the said plaintiff's petition, marked X.]

Whereupon the said defendant, by her counsel, while making no objection to the form or substance of the certificate by which the authenticity of such transcript was attested, objected to the same being produced and given to the jury as evidence in said cause, and, as grounds and reasons therefor, did urge and insist before said court, and to said judge, that the same was inadmissable as evidence in the
101 said cause, and should not be read to the jury for the following reasons among others: To the introduction of said reports 5688, 5700, 5856, 5870, 9391, 6423, 9241, and 15817 and statements of differ-

ences in evidence, the defendant objected on the following grounds, viz, that the act of Congress of the 3rd of March, 1797, which makes transcripts from the books and proceedings of the Treasury evidence, only applies to public defaulters in terms, and, being in derogation of common right and penal in its character, cannot be extended by construction so as to make such transcripts evidence against the sureties of such defaulters or the legal representatives of deceased sureties. And defendants further objected that said reports, which, together with the quarterly returns E, F, G, H, I, & J, constituted an entire document, said reports and returns being fastened together and authenticated by one and the same certificate, were fragmentary, incomplete, and partial.

That the act of Congress does not make the reports of the Auditor evidence; that it only makes such reports grounds for the institution of suits by the Comptroller; that said reports and statements of dif-
102 ferences charged Barrett with gross sums and balances without any detail or exhibition of the items of which they were composed, as, for instance, in report 5688, a gross sum of twenty-five hundred and two $\frac{24}{100}$ dollars is charged against Barrett for duties on railroad iron imported in 1836, and not credited by the collector at the time; that it disallowed gross sums, and subtracted gross sums on and from the credit side of Barrett's account without any detail or specification of the items disallowed, as, for instance, in report 15817, by comparing that report with the fractional quarterly return for the period from the 1st to the 12th of October, 1845, a gross sum of three thousand ten $\frac{24}{100}$ dollars is disallowed on the sum total of official emolument for the whole period of Barrett's term of office, without any detail or exhibition of the items disallowed, or even of the quarters on which they were disallowed. The disallowance is made on the basis of a report No. 6771, which is not contained in the transcript, nor otherwise furnished or offered in evidenc'.

That, by comparing quarterly return for the 3d quarter of 1844 with report 5688 and the statement of differences, it will appear that
103 Barrett claimed credit for $4,394 65 for contingent expenses. He was allowed only $783 46 in the report, $3,611 19 being disallowed, but the detail of the items disallowed, as appeared by the statement of differences, amounts to only 3,239 13, and there is no detail or specification of the balance of the $3,611 19 disallowed, nor is there any information or explanation, in the transcript, of what composes that balance, nor why it was disallowed.

That, by comparing quarterly return for the first quarter of 1845 with report 5856, it will appear that Barrett claimed credit for $3,025 91 for contingent expenses. He was allowed only $1,125 08 in the report of he Auditor, and $1,900 85 was disallowed. But the statement of differences only explains the disallowance to the amount of $485 00, leaving the balance disallowed entirely without explanation or information as to what items were disallowed, or why they were disallowed; and so on in other instances. And further, that it is impossible to ascertain from said reports and statements what was allowed or what was disallowed on the credit side of Barrett's account, or what were the
104 items which made up gross sums charged to him. And further, that said reports and statements of differences did not contain or exhibit, or purport to contain or exhibit the accounts as they were presented to and acted upon by the accounting officers of the Department, nor their action nor their proceedings relative thereto. Which said objections the said judge did sustain and hold well taken, and refused to

allow the same to be given in evidence to said jury, and by reason of the said ruling and decision of the said judge, the same was not read to said jury or given in evidence. To which said ruling and decision of the said judge in that respect, the said plaintiff did then and there except, and tender to the court then and there his bill of exception in that behalf.

And afterwards, and after said ruling and decision of the said judge, so made and excepted to as aforesaid, and after said certified copy of the books and proceedings of the Treasury about and concerning the said account of the said Thomas Barrett, collector, &c., as above set forth:

105 The said plaintiff, by its attorney, in order to prove and maintain the issue on its part, then offered to produce and read and give to the jury as evidence the several statement' of account of the said Thomas Barrett with the United States, rendered to the United States by the said Barrett while collector of the customs for the district of New Orleans, in the State of Louisiana, under the bond described in said plaintiff's petition, as certified in the said transcript containing the said adjustment of said accounts, and duly certified as true and correct copies of the said original statements of accounts made by the said Barrett and one D. O. Hincks, at the time deputy collector, showing a balance due the United States in the sum of thirty-six thousand eight hundred and fifteen dollars and eighty-six cents; which said certified copies aforesaid were and are on file in the suit, having been filed with the petition, and contained in the said document, marked and already made a part of this bill of exceptions; also the certified copies of the account of Barrett and Deputy D. O. Hincks, as shown in said

106 Treasury transcript, marked for the purpose of identity, with this bill, "E," "F," "G," "H," "I," "J." Whereupon the said defendant, by her counsel, did then and there object to the same, and insist that the statement made by the said Barrett and his deputy, showing by his official quarterly report an indebtedness from him to the United States, was not proof of such debt, and did not tend to prove the same, and was not admissible to show that the said Barrett, while collector as aforesaid, became and was indebted to the United States while acting as collector as aforesaid; all of which objections the said judge did then and there hold to be well taken, and did sustain said objections, and ruled and declared that the same could not be read and given in evidence, and go to the jury as proof or evidence in the cause, and the same was not allowed to be read to the jury, and given in evidence. To which last-mentioned ruling and decision of the said judge, the said plaintiff, by its counsel, did also then and there except on behalf of said plaintiff. Wherefore this cause and issues therein was submitted to said jury, and the jury aforesaid being by the said judge instructed that, under the ruling of the court rejecting said evidence, the plaintiff had

107 not established any right to recover of and from the defendant, gave their verdict for the defendant. And, inasmuch as the said several matters and documents so produced and offered in evidence by said plaintiff, and objected to by said defendant, and rejected by the court, and the said plaintiff's exception to the said ruling and decision of the said judge do not appear by the record of the verdict aforesaid, the said counsel for the said plaintiff did then and there tender to the said court then and there this its bill of exceptions in that behalf, containing a statement thereof. And thereupon, at the request of the said counsel for the said plaintiff, the said judge did then sign the same, and did put his seal to the bill of exceptions on the 27th day of March, 1871,

and the same is filed and made a part of the record in this cause. After this bill of exceptions was drawn and submitted to counsel for defendants, they inserted the following statement:

The defendants objected to the introduction of the account or quarterly returns of Barrett and Hincks, marked E, F, G, H, I, J, for the reason that they were partial, fragmentary, and incomplete, and
108 that they did not contain or exhibit or purport to contain or exhibit the action or proceedings of the accounting officers of the Department. That it appears by the transcript which has been made a part of this bill and is annexed to the petition and forms a part of the record, and especially by reports 15817, 9241, and 6423, that by the action and proceedings of the Department after the date of the last quarterly return, credits not embraced in those quarterly returns were allowed Barrett, to the amount of over fifty thousand dollars, the benefit of which allowances of credit would be entirely lost to the defendant by the admission of the said quarterly returns in evidence, as offered. That, by the admission of such quarterly returns offered, the action and proceedings of the Department would not appear, and all credits allowed by the accounting officers, after the re-addition of those accounts, would be lost to the defendant. That such quarterly returns were not such a transcript as the act of Congress requires, nor admissible under that act. That parts of the transcript could not be detatched from the rest and offered separately.

(Singned) E. H. DURELL, *Judge*. [SEAL.]

(In pencil:) Examined & approved,

LEA, FINNEY & MILLER.

109 NOTA: Treasury transcript of the account of Thomas Barrett, marked X, and referred to in bill of exceptions No. 2, and made part thereof, will be found transcribed on folios 9 and 84, inclusive.

Verdict.—Extract from minutes of Thursday, March 30, '71.

UNITED STATES
vs.
MRS. B. E. GAUSSEN, EX. OF J. K. ELGEE. } No. 5922.

This cause was resumed before the court and jury, and, after hearing counsel the cause was submitted to the jury and Alf. Delaup appointed foreman, and without leaving their seats they delivered the following verdict, to wit:

NEW ORLEANS, *March 30th*, 1871.

We, the jury, find a verdict in favor of defendant.

A. DELAUP, *Foreman*.

Whereupon it is ordered that the same be recorded.

Judgment.—Judgment docket.

United States circuit court fifth circuit and district of Louisi-
110 ana, November term, 1870.

NEW ORLEANS, *Thursday, March 30th*, 1871.

Court met pursuant to adjournment. Present, Hon. W. B. Woods, presiding judge. Present, Hon. E. H. Durell, district judge.

UNITED STATES
vs.
MRS. B. E. GAUSSEN, EX'T OF J. K. ELGEE. } No. 5922.

This cause was resumed before the court and jury, and, after hearing counsel, the cause was submitted to the jury, and Alfred Delaup appointed foreman; and, without leaving their seats, they delivered the following verdict, to wit:

"NEW ORLEANS, *March 30th*, 1871.

"We, the jury, find a verdict in favor of defendant.

"A. DELAUP, *Foreman.*"

Whereupon it is ordered that the same be recorded.

By reason of the verdict, and in accordance therewith, it is ordered, adjudged, and decreed, that judgment be entered in favor of defendant, with costs.

Judgment rendered March 30th, 1871.

Judgment signed April 4th, 1871.

(Signed) E. H. DURELL, *Judge.*

111 *Petition for writ of error.—Filed June 9th*, 1871.

To the hon. the judges of the circuit court of the United States for district of Louisiana:

The petition of the United States, with respect, shows that they are aggrieved by the final judgment rendered against them in this hon. court, on the 4th day of April, 1871, in the case of the United States vs. Mrs. Bessie Elgee Gaussen, wife of Edmond J. Gaussen, and executrix under the will of her father, Jno. K. Elgee, deceased, and are informed that there is error therein to their prejudice. Wherefore they pray that a writ of error therefrom be allowed them to the Supreme Court of the United States, returnable to the next term thereof.

Order granting writ of error.—Extract from minutes of Friday, June 9th, 1871.

UNITED STATES
vs.
MRS. B. E. GAUSSEN, EX. } No. 5922.

On motion of J. R. Beckwith, attorney of the United States,
112 and on presenting and filing a petition on their behalf, representing that they are aggrieved by the judgment herein rendered against them, and praying a writ of error therefrom to the Supreme Court of the United States, it is ordered that the same be allowed, as prayed for.

113 UNITED SATES OF AMERICA,
Circuit Court of the United States,
Fifth Circuit and District of Louisiana.

CLERK'S OFFICE.

I, Dominick Urban, clerk of the circuit court of the United States for fifth circuit and district of Louisiana, do hereby certify that the foregoing 112 pages contain and form a full, complete, true, and perfect trans-

cript of the record and proceedings had, together with all the evidence adduced on the trial of the case of The United States of America vs. Mrs. B. E. Gaussen, executrix of will of Jno. K. Elgee, No. 5922 of the docket, so far as the same now remain of record or on file in said court.

Witness my hand and the seal of said court, at the city of New Orleans this 12 day of June, A. D. 1871.

[SEAL.] D. URBAN, *Clerk.*

[5-c. int. rev. stamp affixed and canceled.]

I, E. H. Durell, United States judge for the district of Louisiana, do hereby certify that Dominick Urban, whose name is signed to the above certificate, as clerk of the circuit court of the United States for the fifth circuit and district of Louisiana, was, at the time of signing said certificate, and is now, the clerk of said court; that said certificate is in due form of law, and that full faith and credit are due to his official attestations as such clerk.

Given under my hand, at the city of New Orleans, in said district, this 12 day of June, A. D. 1871.

E. H. DURELL, *Judge.*

[5-c. int. rev. stamp affixed and canceled.]

114 UNITED STATES OF AMERICA, *ss:*

The President of the United States to the honorable the judges of the circuit court of the United States in and for the fifth circuit, and holding sessions for the district of Louisiana, greeting:

Because, in the record and proceedings, as also in the rendition of the judgment of a plea which is in the said circuit court before you or one of you, between the United of America, and Mrs. Bessie Elgee Gaussen, wife of Edmond J. Gaussen, executrix of the last will and testament of her father, John Kingsbury Elgee, deceased, defendant, No. 5922 of the docket of the said court, a manifest error hath happened, to the great damage of the said United States of America, as by their complaint appears:

We being willing that error, if any hath been, should be duly corrected, and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that then, under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you have the same at Washington, on the first Monday of December next, in the said Supreme Court, to be then and there held, that, the record and proceedings aforesaid being inspected, the said Supreme Court may cause further to be done therein to correct that error, what of right and according to the laws and customs of the United States should be done.

Witness the Honorable Salmon P. Chase, Chief Justice of the said Supreme Court of the United States, this 9th day of June, in the year of our Lord one thousand eight hundred and seventy-one.

[SEAL.] D. URBAN,
Clerk of the United States Circuit Court
for the District of Louisiana.

(Indorsed:) United States circuit court. No. 5922. United States, pl'ffs in error, versus Mrs. Bessie E. Gaussen, wife of, &c., & executrix of will of Jno. K. Elgee, deceased, def'd't in error. Writ of error. Filed June 9th, 1871. F. B. Vinot, d'y cl'k.

115 UNITED STATES OF AMERICA,
District of Louisiana:

The President of the United States to Mrs. Bessie Elgee Gaussen, wife of Edmond J. Gaussen, executrix of the last will & testament of her father, John Kingsbury Elgee, deceased, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States, to be holden at the city of Washington, on the first Monday of December next, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the fifth circuit and district of Louisiana, wherein the United States of America is plaintiff in error, and you are defendant in error, to show cause, if any there be, why the judgment rendered against the said plaintiff in error, as in said writ of error mentioned, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness the Honorable Salmon P. Chase, Chief Justice of the Supreme Court of the United States, this ninth day of June, in the year of our Lord one thousand eight hundred and seventy-one.

W. B. WOODS,
Judge U. S. Circuit Court for the 5th Circuit and District of Louisiana.

(Indorsed:) United States circuit court. No. 5922. United States of America, pl'ff in error, vs. Mrs. Bessie E. Gaussen, wife of, &c., & executrix of will of Jno. K. Elgee, dec'd, def'd't in error. Citation.

Marshal's return.

Service accepted this 14th June, 1871.
C. ROSELIUS & ALF. PHILIPS,
Att'ys for Def. in Error.

(Indorsement on cover:) No. 367. The United States, plaintiffs in error, vs. Mrs. Bessie Elgee Gaussen, wife of Edmond J. Gaussen, ext'x of the last will and testamentof her father, John Kingsbury Elgee, dec'd. Louisiana C. C. U. S. Filed 30th October, 1871.

In the Supreme Court of the United States.

OCTOBER TERM, 1873.

THE UNITED STATES, *Plaintiffs in Error,*
vs.
MRS. BESSIE ELGEE GAUSSEN, *Executrix of John Kingsbury Elgee.*
No. 16.

In Error to the Circuit Court of the United States for the District of Louisiana.

BRIEF FOR THE UNITED STATES.

In the Supreme Court of the United States.

OCTOBER TERM, 1873.

THE UNITED STATES, *Plaintiffs in Error,*
vs.
Mrs. BESSIE ELGEE GAUSSEN, *Executrix of John Kingsbury Elgee.*
No. 16.

In Error to the Circuit Court of the United States for the District of Louisiana.

BRIEF FOR THE UNITED STATES.

STATEMENT.

This was a suit upon the bond of Thomas Barrett as collector of customs for the district of New Orleans, on which the defendant's testator was one of the sureties. At the trial, in order to prove breaches of the conditions of the bond, the counsel for the Government produced, and offered as evidence thereof, copies of the reports of the First Auditor of the Treasury of the United States, (on pages 4–34 of the Record,) as admitted and certified by the Comptroller and Commissioner of Customs, upon the accounts of Thomas Barrett, late collector of customs for the district of New Orleans, Louisiana, under the said bond, and also of the statements of differences thereon, all of said papers being fastened together as a whole and embraced in one certificate. (R., p. 46.)

Defendant's counsel objected to the introduction of said reports on the ground "that the act of Congress of the 3d of March, 1797, which makes transcripts from the books and proceedings of the Treasury evidence, only applies to public defaulters in terms, and, being in derogation of common right and penal in its character, cannot be extended by construction so as to make such transcripts evidence against the sureties of such defaulters or the legal representatives of deceased sureties. And defendants further objected that said reports which, together with the quarterly returns E, F, G, H, I, & J, [R., pp. 35–40,] constituted an entire document, said reports and returns being fastened together and authenticated by one and the same certificate, were fragmentary, incomplete, and partial.

"That the act of Congress does not make the reports of the Auditor evidence; that it only makes such reports grounds for the institution of suits by the Comptroller; that said reports and statements of differences charged Barrett with gross sums and balances without any detail or exhibition of the items of which they were composed, as, for instance, in report 5688, [R., p. 4,] a gross sum of twenty-five hundred and two $\frac{24}{100}$ dollars is charged against Barrett for duties on railroad iron imported in 1836, and not credited by the collector at the time; that it disallowed gross sums and subtracted gross sums on and from the credit side of Barrett's account without any detail or specification of the items disallowed, as, for instance, in report 15817, [R., p. 33,] by comparing that report with the fractional quarterly return for the period from the 1st to the 12th

of October, 1845, [R., p. 39,] a gross sum of three thousand ten $\frac{24}{100}$ dollars is disallowed on the sum total of official emolument for the whole period of Barrett's term of office, without any detail or exhibition of the items disallowed, or even of the quarters on which they were disallowed. The disallowance is made on the basis of a report No. 6771, which is not contained in the transcript, nor otherwise furnished or offered in evidence.

"That, by comparing quarterly return for the 3d quarter of 1844, [R., p. 39,] with report 5688, and the statement of differences, it will appear that Barrett claimed credit for $4,394 65, for contingent expenses. He was allowed only $783 46 in the report, $3,611 19 being disallowed; but the detail of the items disallowed, as appeared by the statement of differences, amounts to only $3,239 13, and there is no detail or specification of the balance of the $3,611 19 disallowed, nor is there any information or explanation in the transcript of what composes that balance, nor why it was disallowed.

"That, by comparing quarterly return for the first of 1845, [R., pp. 36, 37,] with report 5856, [R., pp. 10, 11,] it will appear that Barrett claimed credit for $3,025 91 for contingent expenses. He was allowed only $1,125 08 in the report of the Auditor, and $1,900 85 was disallowed. But the statement of differences only explains the disallowance to the amount of $485, leaving the balance disallowed entirely without explanation or information as to what items were disallowed, or why they were disallowed, and so on in other instances. And further, that it is impossible to ascertain from

said reports and statements what was allowed or what was disallowed, on the credit side of Barrett's account, or what were the items which made up gross sums charged to him. And, further, that said reports and statements of differences did not contain or exhibit, or purport to contain or exhibit, the accounts as they were presented to, and acted upon by, the accounting officers of the Department, nor their action nor their proceedings relative thereto. Which said objections the said judge did sustain and hold well taken, and refused to allow the same to be given in evidence to said jury."

To all of which the Government excepted. (R., p. 48.)

The counsel for the Government, in order "to prove and maintain the issue on its part, then offered to produce, and read, and give to the jury as evidence, the several statements of account of the said Thomas Barrett with the United States, rendered to the United States by the said Barrett while collector of the customs for the district of New Orleans, in the State of Louisiana, under the bond described in said plaintiff's petition, as certified in the said transcript containing the said adjustment of said accounts, and duly certified as true and correct copies of the said original statements of account made by the said Barrett and one D. O. Hincks, at the time deputy collector, showing a balance due the United States in the sum of thirty-six thousand eight hundred and fifteen dollars and eighty-six cents; which said certified copies aforesaid were, and are, on file in the suit, having

been filed with the petition. * * * [R., pp. 39, 40.] * * * Also, the certified copies of the account of Barrett and Deputy D. O. Hincks, as shown in said Treasury transcript, [R., pp. 35, 40,] marked * * * 'E,' 'F,' 'G,' 'H,' 'I,' 'J.' Whereupon, the said defendant, by her counsel, did then and there object to the same, and insist that the statement made by the said Barrett and his deputy, showing by his official quarterly report an indebtedness from him to the United States, was not proof of such debt, and did not tend to prove the same, and was not admissible to show that the said Barrett, while collector as aforesaid, became and was indebted to the United States while acting as collector as aforesaid. All of which objections the said judge did then and there hold to be well taken, and did sustain said objections, and ruled and declared that the same could not be read and given in evidence, and go to the jury as proof or evidence in the cause, and the same was not allowed to be read to the jury and given in evidence."

To all which the counsel for the Government excepted. (R., p. 48.)

After the bill of exceptions was drawn up and submitted to the counsel for defendant, they inserted the following statement:

"The defendants objected to the introduction of the account or quarterly returns of Barrett and Hincks, marked E, F, G, H, I, J, for the reason that they were partial, fragmentary, and incomplete, and that they did not contain or exhibit, or purport to contain or exhibit, the action or proceedings of the accounting officers of the Department. That it appears by the

transcript which has been made a part of this bill, and is annexed to the petition and forms a part of the record, and especially by reports 15817, 9241, and 6423, that, by the action and proceedings of the Department after the date of the last quarterly return, credits not embraced in those quarterly returns were allowed Barrett, to the amount of over fifty thousand dollars, the benefit of which allowances of credit would be entirely lost to the defendant by the admission of the said quarterly returns in evidence, as offered. That by the admission of such quarterly returns offered, the action and proceedings of the Department would not appear, and all credits allowed by the accounting officers, after the readdition of those accounts, would be lost to the defendant. That such quarterly returns were not such a transcript as the act of Congress requires, nor admissible under that act. That parts of the transcript could not be detached from the rest and offered separately."

The counsel for the Government assigns for error—

1. That the transcripts from the First Auditor's office were admissible under the act of March 3, 1797, and that the judge erred in excluding them.

2. That the statements made by Barrett were admissible in admission by him of his indebtedness to the United States.

ARGUMENT.

1. Section 2 of the act of March 3, 1797, (1 U. S. Stat., 512, 513,) enacts "That in every case of delinquency, where suit has been or shall be instituted, a transcript from the books and proceedings of the Treasury, certified by the Register, and authenticated under the seal of the Department, shall be admitted as evidence, and the court trying the cause shall be thereupon authorized to grant judgment, and award execution accordingly."

There can be no doubt that this applies to sureties, as well as principals.

Smith *vs.* The United States, 5 Pet., 292.

United States *vs.* Eckford's Executors, 1 How., 250.

What the statute requires is, full transcripts of the accounts of disbursing officers as made, in the regular course of business, by the accounting officers of the Treasury, and where such transcripts, and not mere balances are offered, they are to be received in evidence.

Gratiot *vs.* The United States, 15 Pet., 336.

The United States *vs.* Eckford's Executors, 1 How., 250.

Hoyt *vs.* The United States, 10 How., 109.

In the latter case, on pp. 133–'4, Mr. Justice Nelson says:

"We agree that a transcript of a gross balance against the officer would be objectionable, as the act of 1797 obviously contemplates, to some extent, a detailed statement of the accounts between him and the Government. It must be 'a transcript from the books and proceedings of the Treasury,' which, doubtless, will usually present such a statement. The amount of the detail, or degree to which the particulars of the account should be carried, must necessarily be left open to the exercise of some discretion, as there can be no fixed rule by which to determine it."

In the present case, the adjustment by the Auditor of Barrett's account, from his appointment to office under his bond, July 25, 1844, until his retirement, October 12, 1845, is given in detail, (R., pp. 4–29,) with subsequent adjustments, made in 1848 and 1854.

These reports evidently give all the details which the Treasury Department is accustomed to give in similar accounts, and this is all that the law requires, namely, "a transcript from the books and proceedings of the Treasury." There being but one certificate to them all, is no objection to their admission or to treating them as separate and distinct accounts. The office of the certificate is to show that the accounts are properly authenticated, and, if they are connected together so as to leave no doubt of their authenticity, this is all that the law requires.

2. The court likewise erred in excluding the accounts rendered by Barrett. They seem to be complete, and in no respect partial or fragmentary, and, being rendered by him to the Government in the performance of his official duty, they are admissions on his part of the facts therein stated.

1 Phil. Ev., (4th Amer. ed.,) 307 note, 525, 526.
Whitenash *vs.* George, 8 B. & C., 556.
Middleton *vs.* Melton, 10 B. & C., 317.

C. H. HILL,
Assistant Attorney General.

In the Supreme Court of the United States.

THE UNITED STATES,
Plaintiffs in Error,
vs.
BESSIE E. GAUSSEN,
Executrix of J. K. Elgee.
No. 137.

BRIEF FOR DEFENDANT.

This is an action brought in the year 1867, upon a bond of the defendant's testator, dated July 6, 1844, as one of five sureties of Thomas Barrett, who was collector of customs at the port of New Orleans, Louisiana, from July 1, 1844, to October 12, 1845. The principal obligor appears to have died in 1846, and all the sureties subsequently died before this action brought; and this fact, and the great lapse of time before action brought, entitles the single defendant now sued to the most liberal application of the rules designed to protect parties from stale demands.

With the petition in this cause there was exhibited as part thereof a transcript from the books of the Treasury, containing certain reports of the First Auditor upon the accounts of Barrett, certified by the Comptroller, and statements of differences thereon; and also copies of accounts current—some rendered by the said collector and some by D. O. Hincks, signing himself deputy collector. (See Record, pp. 4 to 40.)

Upon the trial, the United States attorney offered in

evidence "copies of the reports of the First Auditor of the Treasury of the United States, numbered 5688," &c., "as admitted and certified by the Comptroller and Commissioner of Customs," &c., "and also of the statements of differences thereon," thus excluding the accounts rendered by Barrett.

This was objected to, and the court sustained the objection. (P. 46, fol. 100, to p. 48, fol. 104.) The objections urged were:

1st. That such transcripts were not evidence in an action against a mere surety.

2d. That the whole transcript, embracing the collector's returns as well as the reports of the auditor thereon, must be taken together.

3d. That upon the face of the reports they appear to be incomplete.

At a subsequent stage of the trial the attorney for plaintiffs offered to read in evidence "the several statements of accounts of the said Thomas Barrett while collector, &c., as certified in the said transcript, containing the said adjustment of accounts, and duly certified as true and correct copies of the said original statement of accounts made by the said Barrett and one D. O. Hincks, at the time deputy collector, showing a balance due the United States," &c., &c., "which said certified copies aforesaid were and are on file in the suit, having been filed with the petition and contained in the said document, marked and already made part of this bill of exceptions," &c. Rec., p. 48, fol. 105.

To this offer the defendant objected on the ground that said accounts were not admissible in evidence, disconnected from the action of the accounting officers, and the objection was sustained.

I

The reports of the auditor and accompanying statements of difference were not admissible in evidence separately from the quarterly returns.

The act of March 3, 1797, makes a transcript from the books and proceedings of the Treasury evidence in suits like the present one.

But not everything which a Treasury officer chooses to write upon the books of the Treasury thereby becomes evidence. Those matters of which the Treasury officers have official knowledge, and which upon such knowledge they have recorded in the books of the Treasury, thereby become evidence. But when the Treasury officers ascertain facts by evidence, that evidence becomes part of their proceedings, and their conclusions, apart from the evidence upon which they are founded, are not evidence at all. This is clearly stated in U. S. *vs.* Jones, 8 Peters, 375, 381.

In the case at bar the auditor's reports contained debits of large sums received as duties upon imports by the collector at New Orleans—a matter of which the auditor had no official knowledge, and although annexed to the transcript containing those reports there were copies of the returns containing the evidence on which those debits were entered against the collector, the attorney for the plaintiff sought to introduce the auditor's reports without the said returns. When, for instance, the auditor, in settlement No. 5688, (Record, p. 4,) certified that he had examined the accounts of Thos. Barrett, collector, &c., under his bond dated July 6, 1844, commencing July 25 and ending September 30, 1844, and found he was chargeable with $168,645.76 duties on merchandise to September 30, and with $2,502.24 "duties on railroad iron imported in 1836, but such duties not credited by the collector at that time," the accounts so examined, as well as result of the examination, were part of the proceedings. The report of the auditor purports to find its facts in the accounts ren-

dered by Barrett, and had it been admitted in evidence the defendant would have put to proof that the duties accrued in 1836, had not been received by Collector Barrett within the period covered by the bond. Whereas, had the accounts themselves been put in evidence as part of the proceedings, (Record, p. 35,) it would have been found that no such amount was acknowledged therein, and that the "finding" of the auditor was without any evidence to support it.

With each report of the auditor is a "statement of differences," purporting to show in what particulars the amount stated by the auditor differs from that rendered by collector. It begins by setting down "the balance due the United States per his account ending" at such date, and this balance is increased by the addition of such sums as the collector has taken credit for, but which the auditor has refused to allow. It is only by comparing this statement with the original account rendered that the matters of difference between the parties can be understood. And we submit that any paper which was passed upon by the auditor and is necessary to a correct understanding of the action of the auditor, is a part of the proceedings. The necessity of the production of such quarterly returns is illustrated by examples pointed out in the bill of exceptions.

Thus in the same report 5688, the collector is credited with contingent expenses $783.46, (Rec. p. 4,) and in the statement of differences it is stated that $3,239.13 have been disallowed, thus accounting for $4,022.59 as if it were the whole amount charged by the collector; but on looking at his account, p. 35, it is seen that he has charged for contingent expenses $4,394.65, (Rec. p. 35,) and the auditor has thus failed to consider and pass upon ($4,394.65 less 4,122.59) $372.06, either by allowance or disallowance.

So again in report 5856, (Record p. 11,) Barrett is audited with $1,125.08 contingent expenses paid, and $485 are stated to be dissallowed, (Rec. p. 13,) from which it

would appear that the entire amount of contingent expenses for which Barrett claimed credit was ($1125.08 plus 485,) $1,610.08, whereas in his account appended to the transcript, and which the auditor professes to have examined and adjusted the amount charged for contingent expenses is $3,025.91 (Rec. p. 36,) and the residue ($3,025.91 less 1,610.08,) $1,415.83, is not shown to have been passed upon by the auditor, either by way of allowance or disallowance.

All these examples are taken from the bill of exceptions, (Rec. p. 47,) and were brought to the notice of the court when the transcript was excluded.

Had the auditor's reports been admitted in evidence without the quarterly returns, the reports would have been evidence *prima facie* that the duties of 1836, already referred to, had been found in the collector's returns, and thrown on the defendant the burden of proving that they were not so included, or that the charge was erroneous. And so as to the items of contingent expenses, the auditor's report would have been *prima facie* evidence that all the credits claimed by the collector had been passed upon, and as to those which in fact had not been passed upon he would have been precluded from offering any evidence.

II.

The quarterly returns were not admissible in evidence without the auditor's reports.

The defendant is entitled to the benefit of all credits allowed by the accounting officers. But as credits claimed, if not admitted by the accounting officers, must be proven, then it follows that to admit the quarterly returns without the auditor's reports would be to deny the defendant the benefit of all credits given him at the Treasury, and put him to proof of all the credits anew. This would have been a great hardship and one which no court would impose, especially if, as stated in the bill of

exceptions, the reports thus omitted contained credits which do not appear in the quarterly returns but do appear first in the settlements made after the collector's death, and which with other settlements the United States declined to offer with the quarterly returns.

It may be said that the defendant could have referred to or even put in evidence the quarterly returns and the auditor's reports as annexed to the petition, and could thus have obtained the advantage of which the course of the plaintiff in the trial is supposed to deprive him. But this is no sufficient answer to the objection. The examples above given are mere illustrations of the evil of an incomplete transcript, and although in this particular case the remedy may be easy, that does not justify the plaintiff in mutilating the transcript or presenting an incomplete one, and throwing on the defendant the *onus* of completing it.

III.

But if the plaintiff had offered in evidence the complete transcript of which they offered parts, it would not have been admissible.

It is on its face fragmentary and imperfect, and it moreover contains items not within the scope of the liability of surety on whose bond the suit is brought. We assume that under the act of 1797, which alone makes such a transcript evidence: 1. The transcript must contain all the proceedings. 2. It must contain a decision either of allowance or disallowance of all claims to credit, which have been submitted to the accounting officers. 3. It must not contain debits manifestly and clearly not within the scope of the account settled and adjusted.

If the transcript be liable to any of these objections, the proper course is to exclude it. And this course imposes no hardship on the United States. As this suit cannot be barred by limitation, and they are not liable for costs, they

have only to submit to a non-suit and correct the transcript in the particular objected to.

1. *The transcript was incomplete.*

In the case of the United States *vs.* Patterson, Gilpin, 44, the United States offered in evidence a transcript in which the defendant was charged with a balance of a former account and two specified items. The court refused to admit the transcript in evidence. There is in this case just such a defect in one of the settlements. In Rec., p. 33, is a gross amount brought into the account as "balance of his account of official emoluments from 1st July, 1844, to 12th October, 1845, as per report No. 6771, $16,529.73.'

Now a "balance" implies debits and credits, but the report 6771, in which they are contained, is not produced; and the transcript thus on its face is fragmentary and imperfect, and shows that there has been a settlement with the collector which is not contained in the transcript. It is true that in this case the unproduced settlement seems to have resulted in a credit, and is not a ground of debit against the officer. But there are debits in it, as appears by the result being a "balance," and moreover the mischief is the same whether debits be unjustly charged, or credits be unjustly withheld; and not unless the settlement be produced can the court and jury see that no injustice has been done.

2. In the instances cited above, the collector had claimed credit for large disbursements on account of contingent expenses. Portions of these were allowed in gross, and other portions rejected, and still other portions are not specially either allowed or rejected.

The act of 1797 declares that no credit, not allowed by the accounting officer, shall be allowed on the trial, unless it has been presented to the accounting officer "and *disallowed*," or has not been presented by reason of accident or absence from the United States. It results from this provision that the officer is entitled to the decision of the ac-

counting officers on every item, and this court so ruled in the case of U. S. *v.* Jones, 8 Pet., 375, 382.

In these cases where the accounting officers have failed to account for more than a small part of the difference between the amount charged by the collector and that admitted by the auditor, it is manifest that, in order to obtain credit for the part rejected, the defendant must prove the whole, for as he cannot identify the part admitted, if he prove any amount less than the whole, the part already admitted will be deducted from it, and he will lose the balance.

Thus if the collector claims a credit of $4,000, and the auditor allowed $1,000 without specification of items, it is obvious that the defendant to obtain credit for the additional $3,000, must prove the whole $4,000, for if he prove but $3,000 there would be deducted the $1,000 already credited, and he would get additional credit for only $2,000, and so if he proves $3,900 he would get additional credit for only $2,900, and it is only when he proves the entire $4,000 that he can get additional credit for $3,000.

Thus by want of specification, he is, in effect, deprived of credits already given by the Treasury, and the United States do indirectly what could not be done directly. U. S. *vs.* Jones. 8 Pet., 375, 383.

See United States *vs.* Gilmore, 7 Wall., 494.

See United States *vs.* Edwards, 1 McH., 467.

3. There are debits in the transcript, manifestly not within the scope of the liability sought to be enforced.

The first of these is the charge of duties on railroad iron imported in 1836, and as we understand the entry, paid in 1836, but "not credited by the collector at that time." Record, p. 4, 2d item.

Then there are warrants for moneys remitted the collector for payment of a new marine hospital, and sundry items for said building. Rec., p. 10, $9,800; p. 12, 213.50;

p. 13, $100; p. 14, $12,505; p. 13, $4,691.45, $5,679.99, $17,782.33; p. 19, same items credited.

It was no part of the duties of the collector of customs, as such officer, to make these disbursements, nor are his sureties liable for the moneys placed in his hands, or set apart out of moneys in his hands for such object. Nor is a transcript containing such items admissible in evidence against sureties whereby they would be compelled to go into examination of accounts entirely outside of their liability, and to separate out such items as did not belong to it.

The same remarks are applicable to a large number of items of payments for redemption of treasury notes, (p. 24) a matter not within the scope of the collector's duties.

Conlusion.

We submit the judgment should be affirmed.

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